

**THE CORPORATION OF THE COUNTY OF PRINCE EDWARD
TAX DEFERRAL FOR
LOW INCOME SENIORS AND PERSONS WITH DISABILITIES**

Application Deadline: September 30th in the year for which tax relief is being requested.

Type of Relief: The tax relief shall be in the form of a non-interest bearing tax deferral that forms a special lien on the property

Eligibility Criteria:

1. A **low income senior** is a person who must be at least 65 years of age by January 1st of the year for which the application for tax deferral is made; and whose total gross household income from all sources is \$30,000.00 or less.
2. A **low income person with disabilities** is a person who in the year of application is receiving on-going disability benefits such as, the Ontario Disability Support Program and be eligible to claim a disability amount on their Canada Revenue Agency Income Tax and Benefit Return; and whose total gross household income from all sources is \$30,000.00 or less.

Program Qualifications:

An applicant shall qualify for tax deferral only if such applicant, or the applicant's spouse, the household and the real property with respect to which the application for tax deferral is made meet all of the following criteria:

- The applicant must have continuously owned the real property within the County of Prince Edward with respect to which the application for tax deferral is made for a period commencing one year preceding the applicant's application for tax deferral.
- Tax deferral shall only be permitted on the principle residence of the applicant applying for the tax deferral or that applicant's spouse.
- The real property in respect of which the application is made is designated in the residential/farm property class.
- Application for tax relief must be made annually to establish eligibility or confirm continued eligibility.
- That there are no tax arrears on the property.

Additional Information:

1. Any deferred amounts immediately become due and payable to the County of Prince Edward if:
 - Any tax relief ceases to apply once the property is sold, or when the eligible applicant dies or ceases to be eligible under the criteria established.
 - Tax relief amounts are not transferable to the estates of deceased owners.
2. That any increases in taxes due to improvement to the property are not eligible for tax deferral.
3. That a tax reduction from a successful assessment appeal or minutes of settlement may alter the amount of the deferral and repayment may be required.
4. The applicant must agree to provide the necessary information to the municipality to demonstrate that eligibility requirements have been met.