

Town of East Gwillimbury

Tax Deferral Information Sheet

The Town of East Gwillimbury, in conjunction with the Regional Municipality of York offers deferral programs to eligible property owners:

- Low-Income Seniors aged 65 or older;
- Low-Income Persons with Disabilities

The eligible property must be the owner's principal residence. These programs defer eligible year over year tax increases. All deferred taxes become payable upon disposition or transfer of the property except for a transfer of ownership to a spouse.

Key Points:

- Only the property tax increase can be deferred;
- This accumulated deferral does not incur any penalty or interest;
- The cumulative amount of the deferred and any outstanding taxes (including interest) cannot exceed 75% of the assessed value of the property;
- The amount of the tax deferral may be registered as a lien against the owner's property
- Seniors and Disabled Persons must apply annually for the tax deferral by September 30 of each taxation year for which the deferral is requested.

Low-Income Senior's Deferral Program criteria:

- Must be 65 years of age or older;
- Property must be located in York Region and be owned by the applicant or spouse of applicant as of January 1 of the taxation year;
- Applicant or spouse of applicant must be in receipt of the *Guaranteed Income Supplement (T4OAS)* and provide documentation;
- Property must be applicant's principal residence.

Low Income Persons with Disabilities Program criteria:

- Property must be located in York Region and be owned by the applicant or spouse of applicant as of January 1 of the taxation year;
- Property must be applicant's principal residence;
- Applicant or spouse of applicant must be in receipt of benefits under one of the following programs:
 - Ontario Disability Support Program (ODSP)
 - Social Assistance Reform Act disability amounts
 - Guaranteed Annual Income Supplement for the Disabled (GAIN)
- **AND** Applicant must provide a copy of their most recent income tax assessment notice

<p><i>Tax Deferral Program Pursuant to Regional Municipality of York By-Law No. A-0399-2004-026 and its amendments.</i></p>

*If you require an accessible version of this document, please reach out to the Tax Department at the e-mail provided above.