



**TAX PAYMENT DEFERRAL APPLICATION**  
**Low Income Seniors & Low Income Disabled Persons**  
**(Municipal Act, 2001 Section 319 (c.25))**

- **The property tax deferral program provides the taxpayer an option to defer year-over-year property tax increases until the subject property is sold or otherwise becomes the property of any person other than the eligible person or their spouse.**  
**EXAMPLE: 2023 FINAL TAXES \$1,779.61 2024 FINAL TAXES: \$1,862.07 ELIGIBLE DEFERRAL AMOUNT \$82.46**
- The **deadline** for submitting applications is **the last day of February of the year following the year for which the application is made.**
- To be eligible for a tax deferral, you must satisfy the conditions which are outlined under the section of which you are applying.
- **By mail:** enclose your application (this completed form along with any required supporting documents) and remit to: **ASSESSMENT DIVISION, CITY HALL, 350 CITY HALL SQ. W., SUITE 410, WINDSOR, ON N9A 6S1**
- **By email:** completed forms along with any required supporting documents may be emailed to: **propertytax@citywindsor.ca**
- **In person:** at 350 City Hall Sq. W., drop box located at the customer service counter between 8:30 am and 4:30 pm, Monday to Friday.
- Answer all questions on this form as it relates to the type of deferral that you are applying for. If you have questions about this form, you may contact the City of Windsor at: **311, or (519) 255-CITY (2489)**

<b>DEFERRAL OF 2024 PROPERTY TAX INCREASE</b>	<b>ASSESSMENT ROLL NUMBER</b>	<b>APPLICATION DATE:</b>																			
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**PERSONAL INFORMATION**

Property owner's last name:	First:	Middle:	Home phone number:
Other property owner's last name:	First:	Middle:	Alternate phone number:
Property address:	City:	Province:	Postal Code:
Email address:			

<b>REASON FOR APPLICATION</b>	<b>LOW INCOME SENIOR</b>	<b>LOW INCOME DISABLED PERSON</b>
<b>OR SPOUSE OF:</b>	<b>LOW INCOME SENIOR</b>	<b>LOW INCOME DISABLED PERSON</b>

**PROPERTY AND PROPERTY TAX ELIGIBILITY**

**THE FOLLOWING QUESTIONS WILL ASSIST IN DETERMINING WHETHER YOUR PROPERTY, PROPERTY ASSESSMENT AND PROPERTY TAX CIRCUMSTANCES MEET THE MINIMUM REQUIREMENTS TO BE CONSIDERED FOR RELIEF UNDER THIS PROGRAM**

THIS PROGRAM APPLIES TO THE PRINCIPAL RESIDENCE THAT IS OWNED BY AN ELIGIBLE APPLICANT

A. ARE YOU A REGISTERED OWNER OF THE SUBJECT PROPERTY?      YES     NO

B. IS THE PROPERTY YOUR OFFICIALLY LISTED PRINCIPAL RESIDENCE?    YES     NO

THIS PROGRAM APPLIES TO PROPERTY TAX INCREASE FROM ONE YEAR TO THE NEXT

A. HAVE YOUR PROPERTY TAXES INCREASED THIS YEAR IN COMPARISON TO LAST YEAR?    YES     NO

B. IF KNOWN, PLEASE ENTER **LAST YEAR'S TAXES \$** \_\_\_\_\_ **CURRENT YEAR TAXES \$** \_\_\_\_\_

**NOTE: TAXES SHOULD NOT INCLUDE ANY SPECIAL CHARGES (EX. LOCAL IMPROVEMENTS OR PROPERTY CLEAN UP)**  
**IF YOU ANSWERED "NO" TO ANY OF THE ABOVE QUESTIONS, YOUR PROPERTY AND/OR PROPERTY TAX CIRCUMSTANCES DO NOT QUALIFY FOR CONSIDERATION UNDER THIS PROGRAM**

**IF YOU ANSWERED "YES" TO ALL OF THE ABOVE QUESTIONS, PLEASE PROCEED WITH THE REMAINDER OF THIS APPLICATION**

## APPLICANT ELIGIBILITY

STATUS / CIRCUMSTANCE

APPLIES  
TO MYSELF

APPLIES TO  
MY SPOUSE

DOES NOT  
APPLY

**IN 2024**

- A. I AM OR WILL BE 65 YEARS OF AGE OR OLDER THIS YEAR
- B. I RECEIVE PAYMENTS UNDER, OR HAVE BEEN QUALIFIED FOR THE GOVERNMENT OF CANADA'S GUARANTEED INCOME SUPPLEMENT (GIS)
- C. I RECEIVE PAYMENTS UNDER, OR HAVE BEEN QUALIFIED FOR FINANCIAL ASSISTANCE UNDER THE ONTARIO WORKS ACT
- D. I RECEIVE PAYMENTS UNDER, OR HAVE BEEN QUALIFIED FOR FINANCIAL ASSISTANCE UNDER THE ONTARIO DISABILITY SUPPORT PROGRAM ACT (ODSP)

### IMPORTANT NOTES REGARDING ELIGIBILITY AND DOCUMENTATION

Completion of an application does not establish eligibility to any form or amount of relief. In order to be deemed eligible for relief under this provision, the City of Windsor must determine that the applicant's circumstances meet the criteria for this program and that there has been an eligible increase in taxes in the current year.

All determinations in regard to eligibility and the amount of property tax eligible for deferral will be made at the discretion of the City of Windsor in accordance with Section 319 of the Municipal Act, 2001 and City Council Approval.

Applicants are asked not to submit any documentation with this application; however, you should be aware that the municipality will require confirmation of the contents of this application before any deferral can be provided. Documentation that may be requested to support this application could include, but may not be limited to:

- Revenue Canada Notice(s) of Assessment to confirm principal residence and receipt of means tested assistance including the Guaranteed Income Supplement (GIS);
- Documentation to confirm eligibility for payments under the Ontario Works Act and/or the Ontario Disability Support Program Act (ODSP); and/or
- Other documentation that may assist the municipality in confirming anything attested to in this application.

## APPLICANT'S CERTIFICATION & CONSENT

### CERTIFICATION

I, \_\_\_\_\_ certify that:

- i. The information contained on this form is true, accurate and complete and that I agree to provide any and all documentation requested by the municipality in support of this application within sixty (60) days of any such request.
- ii. And that, I understand any property taxes deferred in relation to this application remain a debt owing to the City of Windsor and shall become due and payable on the day the property against which they were originally levied is sold or otherwise becomes the property of any person other than the current assessed owner(s).

### CONSENT

I, \_\_\_\_\_ do hereby declare that the information given in this application and any supporting documents is true, correct and complete in every respect, and I make this solemn declaration conscientiously believing it to be true and knowing it is of the same force and effect as if made under other and by virtue of The Canada Evidence Act.

I authorize the City of Windsor to use this information to make a decision with respect to my Tax Deferral Application. I authorize the City of Windsor to inspect and have access to information and records relating to any information required to process my application.

**Signature of Applicant** \_\_\_\_\_

**Date** \_\_\_\_\_

The information on this form is collected under the authority of section 319 of the Municipal Act, 2001 and will only be used for the purposes of determining eligibility for property tax deferral and the amount of tax deferral in respect of the Tax Deferral Application. Questions about this collection may be made to the Manager, Property Valuation & Administration, Suite 410, 350 City Hall Square West, Windsor Ontario; 519-255-6100 Ext. 6170.

The personal information on this form is being collected under the authority of the Municipal Act, Section 10 for the purposes of maintaining the integrity and accuracy of our data. Questions about this collection may be addressed to the 311 Call Centre by dialing 311 or outside the city 519-255-2489.