



MUNICIPAL DISTRICT OF OPPORTUNITY NO. 17 BYLAW 2026-16

BEING A BYLAW TO ESTABLISH THE SENIOR CITIZEN MUNICIPAL PROPERTY TAX
REBATE OF THE MUNICIPAL DISTRICT OF OPPORTUNITY NO. 17

WHEREAS the Council of the M.D. of Opportunity deems it necessary to provide for a Senior
Citizen Municipal Property Tax Rebate (SCMPTR) Program;

NOW THEREFORE the Council of the Municipal District of Opportunity No. 17 enacts as
follows:

1 Title

- 1.1 This Bylaw is known as the "Senior Citizen Municipal Property Tax Rebate
Bylaw".

2 Definitions

When used in this Bylaw:

- a) "**Act**" means the *Municipal Government Act*, RSA 2000, c M-26, as amended;
- b) "**Bylaw**" means this Senior Citizen Municipal Property Tax Rebate Bylaw
established by the Municipality;
- c) "**Council**" means the Council of the Municipality;
- d) "**Councillor**" means an individual elected to Council and includes the
Reeve;
- e) "**Electronic Means**" means a virtual electronic communication platform or
a telephonic communication platform;
- f) "**Municipality**" means the Municipal District of Opportunity No. 17;
- g) "**Municipal Property Tax**" means those taxes collected on the M.D. of
Opportunity tax notice excluding Requisitions;
- h) "**Rebate Period**" is for a calendar year, which can be renewed annually as
long as requirements remain met;
- i) "**Requisitions**" means any requisitions collected on the MD of Opportunity
tax notice on behalf of another organization.

3 Provisions

- 3.1 Individuals meeting the eligibility requirements set out herein may apply for the
Senior Citizen Municipal Property Tax Rebate of up to a maximum of \$500 for
the Municipal Property tax levy, excluding any Requisitions.
- 3.2 Where property taxes levied are less than \$500, the amount of the grant will
not exceed the amount of the property tax levied.
- 3.3 An individual may only apply for the SCMPTR for their primary residence. No
more than one SCMPTR will be granted per residential property.
- 3.4 In the event that an individual that is approved for the SCMPTR is the
registered owner of a portion or specified share of title for the property that is
the individual's primary residence, the SCMPTR will be pro-rated to the eligible
individual's ownership share of the title.
- 3.5 In the event an individual that is approved for SCMPTR owns the subject
residential property in joint tenancy with one or more other individuals, the
entire SCMPTR for which the individual is eligible will be granted and not pro-
rated.

- 3.6 Applicants with outstanding tax arrears will not be eligible for the rebate program, unless the arrears are due to a registered monthly payment plan agreement, and the agreement is in good standing.
- 3.7 Applicants who are not in good standing with the MD on the application deadline date, including owing a debt to the MD or being engaged in active litigation or enforcement with the MD, are not eligible for the SCMPTR program.

4 Determination of Eligibility

- 4.1 To be eligible for the SCMPTR program, the applicant must, as of the date of application:
 - a) Be a senior citizen;
 - b) Be a permanent resident of the Municipality;
 - c) Be responsible for payment of the property taxes levied by the Municipality on the residential property that is the applicant’s primary residence, not including being a renter of the residential property;
 - d) Be named on the tax account related to the property;
 - e) Meet the income threshold for the annual net household income based on the number of persons occupying the resident below. Applicants will be required to provide their most recent CRA Notice of Assessment (and provide Schedule 90 from their T1 return if Exempt Income is earned).

Number of Occupants	Maximum Annual Net Household Income
1 person	\$75,000
2 persons	\$85,000
3 persons	\$95,000
4 persons	\$100,000

5 Application Procedures

- 5.1 All applications must be submitted prior to Dec 1 of the year for which the property tax notice is sent.
- 5.2 All Applicants must submit a complete and legible application package (Schedule A), which includes an application form and any other information required to the MD to review the application, by the application deadline.
- 5.3 Applicants may provide proof of Permanent Residency by providing municipal utility bills or provincial or federal documentation showing the Applicant’s address. Proof of age may be provided by a government issued identification showing the date of birth of the applicant.
- 5.4 Incomplete or illegible application packages will be returned to the applicant to revise and resubmit accordingly. The revisions must be submitted by the deadline for applications.
- 5.5 Applications that include incorrect or inaccurate information or misrepresent information or are subsequently found to include incorrect or inaccurate information or misrepresent information will not be considered.
- 5.6 After review, Administration will advise the Applicant, in writing, if the application is successful or denied, and if successful, outline the details of the credit being applied to the tax roll for the SCMPTR.

6 Enactment

- 6.1 This Bylaw shall come into force upon third and final reading of this Bylaw.

6.2 Bylaw 2025-04 is repealed and replaced by this Bylaw.

Read a first time this _24th_ day of _August_____, 2026.

Read a second time this _24th_ day of _August_____, 2026.

Read a third time this _24th_ day of August_____, 2026.



REEVE



CHIEF ADMINISTRATIVE OFFICER

BYLAW 2026-16 SCHEDULE A

Application for a Senior Citizen Municipal Property Tax Rebate (SCMPTR) Program

Name of Applicant: _____ **Date of Application:** _____

Mailing Address: _____

Legal Land Description:

Plan: _____ **Block:** _____ **Lot:** _____

Tax Roll Number: _____ **Phone Number:** _____

Eligibility:

a) Proof of Age Attached (copy of current picture identification with DOB) Yes No

b) Are you the owner, lessee, or life estate holder of this property? *(Circle one.)*
Owner Lessee Life Estate

c) Do you occupy this property as your primary residence? Yes No

If yes, for how long? Less than 6 months _____ Over 6 months _____

d) Proof of Income eligibility Attached: Yes No

- Canada Revenue Agency (CRA) Notice of Assessment.
- Status Applicants – Schedule 90 – T1 General Tax return, titled: Income Exempt from Tax under the Indian Act.

e) Do you have an existing tax account in your name? Yes No

f) Do you have any current debts on your Municipal Service Accounts? Yes No

DECLARATION:

I declare that the above information is true and accurate. I declare that I will immediately inform the MD of Opportunity No. 17 if I cease to be eligible for the Senior Citizen Municipal Property Tax Rebate Program for any reason such as that I cease to reside at the property, or I no longer have a utility or tax account with MD 17.

I understand that this grant approval may be revoked if my service accounts become delinquent or the ownership of the property changes, and that this agreement can become void for any valid reason at the discretion of MD 17.

Signature of Applicant(s) _____ Date _____

Reviewed by MD Designate _____ Date _____

Approved: TR _____

Denied: TR _____

Reason for Denial: _____