



## DETAILS OF TAX DEFERRAL

1. The applicant must own and occupy the property as their principle residence.
2. The applicant must have owned a residential property within the Regional Municipality of Niagara for a period of one or more years preceding the application.
3. The applicant must be in receipt of benefits from one of the programs identified on the application. Proof of receipt of benefits from the program must be submitted with the application.
4. The accumulated amount of deferral cannot exceed **50%** of the current assessed value of the property.
5. Tax deferral applies to current taxes only and not tax arrears or outstanding taxes.
6. To maintain eligibility the property taxes must be current.
7. A tax reduction from a successful assessment appeal may alter the amount of the tax deferral.
8. In the event a tax deferral is granted, no interest charges will be added to the amount deferred.
9. Repayment of the deferral amount will be due and payable to the Area Municipality on:
  - transference of title of the property
  - disposition of property
  - applicant ceases to be eligible for deferral of taxes
10. In order to for continued eligibility for the Tax Deferral Program an application must be submitted to the Area Municipality each taxation year.
11. Application must be addressed to the Municipal Treasurer and submitted to the Area Municipality in which the property is located. Addresses provided below.
12. **Deadline** for submitting an application is **February 28th** of the following year that the tax relief is being requested.

### Area Municipal Addresses

#### City of Niagara Falls

4310 Queen Street  
Niagara Falls, ON  
L2E 6X5

#### City of Welland

411 East Main Street  
Welland, ON  
L3B 3X4

#### Town of Niagara-on-the-Lake

P.O. Box 100  
1593 Creek Road  
Virgil, ON  
L0S 1T0

#### City of Port Colborne

66 Charlotte Street  
Port Colborne, ON  
L3K 3C8

#### Town of Fort Erie

1 Municipal Centre Drive  
Fort Erie, ON  
L2A 2S6

#### Town of Pelham

P.O. Box 400  
20 Pelham Town Square  
Fonthill, ON  
L0S 1E0

#### City of St. Catharines

P.O. Box 3012  
St. Catharines, ON  
L2R 7C2

#### Town of Grimsby

P.O. Box 159  
160 Livingston Avenue  
Grimsby, ON  
L3M 4G3

#### Township of Wainfleet

P.O. Box 40  
Wainfleet, ON  
L0S 1V0

#### City of Thorold

P.O. Box 1044  
8 Carleton St. South  
Thorold, ON  
L2V 4A7

#### Town of Lincoln

4800 South Service Road  
Beamsville, ON  
L0R 1B1

#### Township of West Lincoln

P.O. Box 400  
318 Canborough Street  
Smithville, ON  
L0R 2A0