

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