



Ministry of Finance

Home Owner Grant Administration Manual for Municipalities

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2 Introduction

This manual has been developed to assist tax collectors and their staff administer the home owner grant (HOG) program. It should be used in combination with the information on the [Property Tax Updates for Municipalities & Regional Districts](#) webpage. If an error or omission is found in the contents of this manual, please send an email to [Home Owner Grant Administration](#).

2.1 What is the Home Owner Grant?

The home owner grant is a British Columbia (BC) provincial government program provided under authority of the [Home Owner Grant Act](#) and its regulations. The program was established in 1957 to provide property tax relief to homeowners.

The home owner grant reduces a person's indebtedness for current year taxes on their principal residence. It is available to homeowners who pay their property taxes to a municipality or to the province. The province reimburses municipalities for the grants they approve to make sure municipal revenues are not affected.

Certain low-income seniors, people with disabilities, veterans and spouses of deceased war veterans may qualify for a supplement. The supplement programs are administered by Home Owner Grant Administration, they are therefore not covered in this manual. For information on the supplements, go to:

[Low Income Grant Supplement for Seniors](#)

[Low Income Grant Supplement for People with Disabilities](#)

[Home Owner Grant for Veterans](#)

2.2 Frequently Asked Questions

The [FAQ information sheet](#) available on the [Property Tax Updates for Municipalities & Regional Districts](#) webpage provides useful information to tax collectors for answering frequently asked questions about the home owner grant program.

2.3 Who do I Contact for Help?

Home Owner Grant Administration is the office within the Ministry of Finance that provides direction and support to tax collectors with their role and responsibilities under the [Home Owner Grant Act](#). Home Owner Grant Administration is responsible for the following:

- Maintains a province-wide record of all home owner grants to facilitate the auditing of those grants
- Audits home owner grants to make sure grants are paid in keeping with the legislation



Need more info?

Online: gov.bc.ca/homeownergrant
gov.bc.ca/etaxbc/logon

Email: HOGADMIN@gov.bc.ca

Tax Collector Direct Line: **250 387-8166**

3 Commonly Used Terms

The following terms are used throughout this manual.

3.1 Current Year Taxes

Current year taxes are property value taxes, parcel taxes and local service taxes levied for the current tax year against land and improvements that are classified as class 1 or 9 under the [Assessment Act](#).

The following are not considered current year taxes for home owner grant purposes:

- Non-residential taxes, except for taxes on class 9 land
- Fees included on the property tax notice that are authorised by a bylaw under the municipality's or regional district's legislative authority to impose a fee
- Tax arrears or delinquent taxes
- Penalties and interest

If a tax collector is uncertain whether an amount is a tax or a fee, the collector should review the related bylaw.

3.2 Lives in BC

A person is considered to live in BC if it is the province where they ordinarily reside. This does not include casual, intermittent or transitory visits to BC. Living in BC usually means the person:

- Files their income taxes as a BC resident
- Is enrolled in BC's Medical Services Plan
- Is entitled to vote in BC
- Has all or most of their personal effects in BC
- Has a BC driver's licence if they operate a vehicle and the vehicle they drive is registered in BC

The above is not an exhaustive list and other relevant factors are considered depending on the circumstances of each case.

3.3 Principal Residence

A person's principal residence is the usual place they make their home. It is where they live and conduct their daily affairs, like paying bills and receiving mail and it is generally the residence used in government records for things like income tax, Medical Services Plan, driver's licence and vehicle registration.

A person may have their principal residence at a place even though they are physically absent from that place. Conversely, a person may be physically present somewhere for a period of time without that location becoming their principal residence. Principal residence is determined by examining all of the facts and not merely physical occupation.

A person can have only one principal residence during a tax year for home owner grant purposes. If the person owns more than one home, they cannot designate which one is their principal residence.

3.4 Registered Owner

A registered owner is a person who is **one** of the following:

- The registered owner of an estate in fee simple
- The tenant for life under a Registered Life Estate
- The registered holder of the last registered agreement for sale
- The holder or occupier of land held in the manner referred to in section 228 [*taxation of Crown land used by others*] or section 229 [*taxation of municipal land used by others*] of the **Community Charter**
- A First Nations person who is an owner under the letters patent of a municipality incorporated under section 9 [*incorporation of reserve residents as village*] of the **Local Government Act**
- A lessee under a lease registered in a land title office that has a term of at least 99 years and indicates the lessee is to pay the current year taxes

3.5 Residential Value

Residential value is the value for school tax purposes of property classified under the **Assessment Act** as class 1, excluding the value of any farm outbuildings.

Farm outbuildings are improvements, except a residence, that are on land classified under the **Assessment Act** as class 9 and are used in connection with the farm operation.

3.6 Spouse

A spouse is a person who is married to another person or is living with another person in a marriage-like relationship for at least two years.

Married spouses are no longer considered a spouse for home owner grant purposes, if all of the following are true. They must:

- Be Separated
- Be living apart
- Have a written agreement signed by both spouses stating they have agreed to live apart or a court order recognizing the separation

4 Grant Categories

4.1 Regular Grant

A person who is eligible for the home owner grant is entitled to the regular grant amount unless they qualify for the additional grant amount.

4.2 Additional Grant

A person may be entitled to the additional grant amount, instead of the regular grant amount, under one of the following five categories:

4.2.1 Category (a) – Senior Aged 65 or older

This category applies to a person who is aged 65 or older during the tax year. The person does not have to wait until their 65th birthday to qualify under this category.

4.2.2 Category (b) – Provincial Disability Assistance

This category applies to a person who receives provincial disability assistance, hardship assistance or a supplement under the *Employment and Assistance for Persons with Disabilities Act*.

Qualifying for other assistance programs, like the Canadian Pension Plan (CPP) disability benefit, does not automatically qualify the person for the additional grant amount under this category.

4.2.3 Category (c) – Person with Disabilities

This category applies to a person with disabilities as well as a person who lives with a spouse or relative who is a person with disabilities.

A person with disabilities is someone who has a severe mental or physical impairment that, in the opinion of a health professional, is likely to continue for at least 2 years. This impairment directly and significantly restricts the person's ability to perform one or more daily living activities either continuously or periodically for extended periods and in order to perform daily living activities, the person with a disability requires:

- significant help or supervision of another person, help from an assistance device or the services of an assistive animal, or
- a qualifying modification to their principal residence.

To qualify as a relative under this category, the person must be the child, grandchild, brother, sister, parent, grandparent or step-parent of the person with disabilities or they must be the person standing in the place of a parent of the person with disabilities.

The registered owner or the person with disabilities must:

- pay at least \$150 per month on average during the calendar year for help with daily living activities in the principal residence, or
- have spent at least \$2,000 for a qualifying modification (see below) to the principal residence, or
- purchased the principal residence with a qualifying modification (see below) completed by a previous owner and the modification cost at least \$2,000.

A **daily living activity**, in relation to a person with disabilities, includes the following activities in their principal residence:

- Preparing meals
- Managing personal finances

- Performing housework to maintain the person’s principal residence in an acceptable sanitary condition
- Moving about inside the principal residence
- Performing personal hygiene and self-care
- Managing personal medication
- Making decisions about personal activities, care or finances
- Relating to, communicating with or interacting with others effectively

A **qualifying modification** is a modification to the principal residence or the land on which the principal residence is situated, that is necessary for the person with disabilities to do the following:

- Gain access to their home or land
- Be mobile or functional within their home or land
- Reduce the risk of harm while in their home or while getting into their home or land

4.2.4 Category (d) – Surviving Spouse of a Veteran who Received a War Veterans Allowance

This category applies to the surviving spouse of a veteran who received a War Veterans Allowance (WVA). The WVA is paid by the federal government to certain people who served in the Second World War or the Korean War. It is not available to veterans who served in later conflicts.

Historically, this category included veterans in receipt of a WVA however all veterans from the Second World War and the Korean War are now 65 or older and qualify for the additional grant amount as a senior.

4.2.5 Category (e) – Deceased Owner/Eligible Occupant Passed Away this Year

This category applies when a registered owner (or eligible occupant) passes away during the current year, before applying for the grant and he or she would have been eligible for the additional grant amount as a senior (category (a)) or disabled person (category (b) or (c)).

If the spouse or relative of the deceased owner or eligible occupant qualifies for the grant, he or she is entitled to receive the amount the deceased would have received. This is a one-time benefit. In future years, the spouse or relative will receive the amount they qualify for.

5 Grant Amount

5.1 Northern and Rural Area Home Owner Benefit

The northern and rural area is the part of the province that is outside the Greater Vancouver, Fraser Valley and Capital Regional Districts.

The grant available for a residence located within the northern and rural area is up to \$200 higher than a grant for a residence located outside that area. The higher amount is provided through the northern and rural home owner benefit, which is funded by the revenue neutral carbon tax.

5.2 Regular Grant Amount

The regular grant amount may reduce current year taxes up to \$570 or, if the residence is located in the northern and rural area, up to \$770.

5.3 Additional Grant Amount

The additional grant amount is up to \$275 higher than the regular grant amount. It may reduce current year taxes up to \$845 or, if the residence is located in the northern and rural area, up to \$1,045.

5.4 Minimum Tax

Homeowners must pay a minimum amount of residential property taxes to help fund services such as road maintenance and police protection. If required:

- The regular grant amount is adjusted so that it does not reduce the person's indebtedness for current year taxes below \$350 (If the taxes are \$350 or less, the grant amount is \$0)
- The additional grant amount is adjusted so that it does not reduce the person's indebtedness for current year taxes below \$100. (If the taxes are \$100 or less, the grant amount is zero)

5.5 Home Owner Grant Threshold

The home owner grant threshold is currently \$1.6 million.

If the [residential value](#) or [partitioned value](#) of a residence exceeds the threshold, the grant amount is reduced by \$5 for each \$1,000 of value over that threshold. This means:

- The regular grant amount is \$0 if the residential or partitioned value is over \$1,714,000 (\$1,754,000 in the northern and rural area)
- The additional grant amount is \$0 if the residential or partitioned value is over \$1,769,000 (\$1,809,000 in the northern and rural area)

The threshold is reviewed each year as part of the Budget process. The province sets the threshold at a level that provides modest property tax relief.

6 Partitioning of Residential Value

6.1 What is Partitioned Value?

Partitioning of [residential value](#) applies to property owned by individuals (i.e. it does not apply to property owned by a corporation, such as a cooperative).

If a property consists of the owner's principal residence and one or more other residences, the tax collector is required to divide the residential value of the property by the total number of separate residences located on the property. To qualify each residence must have cooking, sleeping, bathroom and living room facilities.

Note: A suite or other accommodation in the homeowner's principal residence does not qualify as a separate residence.

The resulting partitioned value is used to determine the home owner grant threshold for each residence.

Examples:

- A triplex with a residential value of \$1.8 million has a partitioned value of \$600,000 (\$1.8M divided by three)
- A single family dwelling with a laneway home with a residential value of \$2 million has a partitioned value of \$1 million (\$2M divided by two)

6.2 When Should the Partitioned Value be Determined?

The tax collector determines the partitioned value once the current year assessment roll is received and before the property tax notice is issued. This is to make sure the most recent residential value of the property is used in the calculation and that the grant amounts displayed on the tax notice are accurate.

There is no benefit in partitioning the residential value of a property that is under the home owner grant threshold. Doing so has no effect on the grant amount.

If the partitioned value is determined after the property tax notice is issued, the tax collector must make sure the grant amount approved for the applicant is based on the partitioned value of the property and not the amount shown on the notice.

6.3 Identifying Properties That Need a Partitioned Value Calculated

BC Assessment has provided the following information, to help tax collectors identify some of the properties that should have a partitioned value calculated.

The data advice from BC Assessment does not identify the number of dwellings located on a property. However, Assessment LinkBC provides additional reporting on the assessment roll that may be helpful to tax collectors in identifying properties that should have their residential value partitioned. For example, some of the reporting enables filtering for properties that have been coded with the following 'Folio Characteristics':

- Code 08 – 2 or More Dwellings on the Property
- Code 16 – Laneway/Carriage Home

6.4 Partitioning of Assessed Value Calculation Form

As the information available through BC Assessment is limited, the tax collector will need to rely on an owner to self-identify that their property has separate residences.

The owner can self-identify by submitting to the tax collector a completed Home Owner Grant Partitioning of Assessed Value Calculation (**FIN 91**), which is available under Forms & Publications at gov.bc.ca/homeownergrant

The owner only needs to submit the form once (i.e. it is not an annual application).

The tax collector may need to refer to the building plans located in the building permits section to confirm the property has separate residences.

7 Transport Permit Tax Deposits

7.1 Home Owner Grant Application

If a deposit is paid to a collector under section 26(1)(d) of the *Manufactured Home Act*, the collector must include a home owner grant application form with the receipt for the payment.

The tax collector can use the Application for Home Owner Grant (**FIN 78**), available under Forms & Publications at gov.bc.ca/homeownergrant. Alternatively, a tax collector may include their own version of the Application for Home Owner Grant as long as any deviations from the official form do not affect the substance of the form and are not intended to mislead.

8 Preparation of the Property Tax Notice

8.1 Properties That Have a Grant Amount Calculated

A **regular grant amount** and an **additional grant amount** must be calculated and displayed on the property tax notice for all property classified under the *Assessment Act* as class 1 improvements AND classes to 1 to 9 land.

- If the parcel is classified as class 1 improvements only, the grant amounts should be zero unless the improvement is a manufactured home or floating manufactured home, taxed under the *Manufactured Home Tax Act*
- If the parcel is classified as land only (i.e. no class 1 improvements), the grant amounts should be zero

If the parcel is classified as land only but there is a residence located on it, the owner of the property should contact BC Assessment to have it properly assessed.

8.1.1 Manufactured Homes and Floating Manufactured Homes

BC Assessment has provided the following information, to help tax collectors identify which class 1 improvements-only parcels should have grant amounts calculated and displayed.

Manufactured Homes:

Actual Use code is a data element available in the data advice for Local Governments. The following is a summary on how BC Assessment applies Actual Use coding for manufactured homes.

Actual Use:

Actual Use 037 [Manufactured Home (Within Manufactured Home Park)]

- Applied to manufactured homes located on land not owned by the manufactured home owner and where rent is being paid to the land owner.
 - Applies in both the conventional sense of properties developed as typical manufactured home parks and for singular properties used for other purposes, i.e. a typical residential lot owned by one individual with a manufactured home located on it that's owned by a different individual.

- Based on the assumption that a rent or charge is imposed by the owner of the land for the manufactured home owner to have the manufactured home on the land.
- In these cases a new folio is created only for the manufactured home (i.e. no land associated with the manufactured home folio).

Parcel Type:

04 – Manufactured Home

- Used when the ownership of a manufactured home is different than the owner of the underlying land it is located on, whether it is located on private land or within a manufactured home park.
- Typically, these properties will have an Actual Use of 037 [Manufactured Home (Within Manufactured Home Park)] as well.

8.1.2 Buildings and Land With Eligible Occupants

It is not practical for tax collectors to accurately display the grant amount payable for a corporately-owned property occupied by eligible occupants (e.g. a cooperative). For property tax notice purposes, the property is treated the same as an eligible residence. The correct grant entitlement will be calculated from the Multiple Home Owner Grant Application submitted by the registered owner after the property tax notice is produced.

8.2 Calculating the Grant Amounts to be Displayed

8.2.1 Step 1: Determine the Amount of Current Year Taxes on the Property

Total up the **current year taxes** for the property.

8.2.2 Step 2: Determine the Grant Amounts

For properties located within the boundaries of the Greater Vancouver Regional District, Capital Regional District or Fraser Valley Regional District, the grant amounts are:

	Current Year Taxes	Grant amount
Regular grant	\$920 or more	\$570
	Less than \$920	Current year taxes minus \$350
Additional grant	\$945 or more	\$845
	Less than \$945	Current year taxes minus \$100

For properties located in the northern and rural area of the province (i.e. outside the boundaries of the Greater Vancouver Regional District, Capital Regional District or Fraser Valley Regional District), the grant amounts are:

Current Year Taxes		Grant amount
Regular grant	\$1,120 or more	\$770
	Less than \$1,120	Current year taxes minus \$350
Additional grant	\$1,145 or more	\$1,045
	Less than \$1,145	Current year taxes minus \$100

8.2.3 Step 3: Determine Whether the Grant Amounts Have to be Reduced for the Threshold

When the residential value or partitioned value of the property exceeds the home owner grant threshold, the grant amounts are reduced by \$5 for each \$1,000 of value over that threshold. This means:

- The regular grant amount is \$0 if the residential or partitioned value is over \$1,714,000 (\$1,754,000 in the northern and rural area)
- The additional grant amount is \$0 if the residential or partitioned value is over \$1,769,000 (\$1,809,000 in the northern and rural area)

8.2.4 Step 4: Determine how the Grant Amount is to be Displayed

Both the regular grant amount and additional grant amount are required to be displayed on the property tax notice. The *School Act* requires the property tax notice to show the net amount of school taxes payable after deduction of any grant the owner may be entitled to. Any residual grant amount is applied to the other current year taxes on the notice.

Example

	CLASS	LAND VALUE	IMPROVEMENTS	RATE	NO GRANT A	REG GRANT B	ADD'L GRANT C
PROVINCIAL SERVICES							
SCHOOL	01	136,000	218,000	1.8325	648.71	648.71	648.71
LESS: HOME OWNER GRANT					0.00	570.00	648.71
NET SCHOOL					648.71	78.71	0.00
PROVINCIAL RURAL TAX	01	136,000	218,000	.5600	198.24	198.24	198.24
POLICE TAX	01	136,000	218,000	.1270	44.96	44.96	44.96
LOCAL SERVICES							
AREA F CAPITAL	01	136,000	218,000	1.6049	568.13	568.13	568.13
BC ASSESSMENT	01	136,000	218,000	.0543	19.22	19.22	19.22
CAPITAL REGION HOSP	01	136,000	218,000	.2909	102.98	102.98	102.98
MUNICIPAL FINANCE	01	136,000	218,000	.0002	0.07	0.07	0.07
SALTSPRING FIRE ID	01	136,000	218,000	.9057	320.62	320.62	320.62
SSI STREET LIGHTS	01	136,000	218,000	.0049	1.73	1.73	1.73
SSI TRUST AREA LEVY	01	136,000	218,000	.7948	281.36	281.36	281.36
PARCEL TAX							
SALTSPRING LIQ WASTE					52.50	52.50	52.50
SSI FERNWOOD DOCK					5.42	5.42	5.42
LESS: RESIDUAL HOME OWNER GRANT					0.00	0.00	196.29
TOTAL 2016 TAX					2,243.94	1,673.94	1,398.94

8.3 Home Owner Grant Application

A home owner grant application form must be included with the property tax notice. The tax collector can use the *Application for Home Owner Grant (FIN 78)*, which is available under Forms & Publications at gov.bc.ca/homeownergrant. Alternatively, a tax collector may include their own version of the Application for Home Owner Grant as long as any deviations from the official form do not affect the substance of the form and are not intended to mislead.

9 Eligible Residences

9.1 What is an Eligible Residence?

An eligible residence is land, shown as a separate taxable parcel on a tax roll, that has a building located on it that is assessed and taxed as an improvement in the current tax year and occupied as residential accommodation.

The residential accommodation must have cooking, sleeping, bathroom and living room facilities.

The most common types of residences that come under this category are single family dwellings, duplexes, triplexes, town homes and condominiums.

A manufactured home or floating manufactured home, taxed under the *Manufactured Home Tax Act* is considered an eligible residence. Under that Act, the owner of the manufactured home is deemed to be the owner of land.

9.2 Who is Entitled to Receive a Grant?

9.2.1 Registered Owner

A **registered owner** of an eligible residence is entitled to receive a grant for the current tax year if, when the application is made, he or she meets **all** of the following requirements:

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the residence as his or her **principal residence** (for exceptions, refer to [Absence from principal residence](#))

9.2.2 Spouse or Relative of a Deceased Owner

The **spouse** or child, grandchild, parent, brother or sister of a deceased owner is entitled to receive a grant for the current tax year if, when the application is made, he or she meets **all** of the following requirements:

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the residence as his or her principal residence on the date of the owner's death and continue to occupy it as their principal residence (for exceptions, refer to [Absence from principal residence](#))

Further to the above, **all** of the following requirements are also met:

- The eligible residence is still registered in the name of the deceased or in the name of the executor or administrator of the deceased's estate
- The deceased was entitled to a grant for the residence at the time of their death

9.2.3 Corporate Ownership

Only an individual can receive a grant for an eligible residence. If a corporation is the only registered owner of an eligible residence, a representative of the corporation cannot apply for the grant on behalf of the corporation. This is the case even if the residence is the principal residence of a shareholder of the corporation.

9.2.4 Executors and Administrators

The executor or administrator of a deceased owner's estate cannot apply for a grant on behalf of the deceased owner. The deceased owner's entitlement to a grant ceased at their date of death.

The executor or administrator may qualify for a grant, themselves, if they are a registered owner of the residence, or the spouse or relative of the deceased owner and they meet the eligibility criteria.

9.2.5 Property Held in Trust

If a property is held in trust, a trustee may be able to apply for the grant if they meet the eligibility criteria including that the property is their principal residence.

If the property is the principal residence of a beneficiary of the trust and that beneficiary does not qualify for the grant as a spouse or relative of a deceased owner, the beneficiary will have to become a registered owner of the residence to begin qualifying for the grant.

9.2.6 Absence from Principal Residence

Normally, a person must occupy his or her principal residence to qualify for the home owner grant. A person may still be eligible to apply for the grant, despite being absent from their principal residence, if they come under one of the following extended absence categories.

9.2.6.1 Residence was Damaged or Destroyed

If a person moves out of his or her principal residence due to substantial damage or destruction caused by fire, flood or another natural disaster that can be repaired, they are considered to occupy the residence provided that **all** of the following are true.

- They occupied the residence as their principal residence right before the absence.
- They plan to re-occupy the residence as their principal residence once the reconstruction or repairs are finished.
- The property is vacant.
- The property continues to be assessed and taxed as land and improvements – a nominal improvement value of \$1 or more is sufficient. (BC Assessment considers an improvement to be destroyed or substantially damaged if the physical damage amounts to more than 50 per cent plus \$1 of the assessed value of the affected improvement. They may assess a property as having a \$0

improvements value when the damage is severe. If so, the property is ineligible for a grant as it is assessed and taxed on its land value only.)

In addition, the following requirement must be met:

- For an eligible residence, the property must not be for sale
- For a housing cooperative building, the eligible occupant's share in the cooperative and right to occupy the housing unit must not be for sale, nor must the eligible occupant have required the cooperative to redeem their share under the [Cooperative Association Act](#)
- For a housing corporation building or land cooperative, the eligible occupant's shares or shares and other securities, in the corporation must not be for sale
- For a multi dwelling leased parcel, the residence must not be for sale
- For a provincially designated apartment building, the lease on the apartment must not be offered for assignment

If the above requirements are met, the person is considered to continue to occupy the residence for the first two years of the absence, even if reconstruction or repairs take more than two years to complete. This means they can only apply for the grant during the first two years of the absence.

Example 1

The residence is destroyed in February 2017, before the person is approved for that year's (2017) grant.

The person is considered to occupy the residence as their principal residence in 2017 and 2018 while reconstruction takes place. If reconstruction continues in 2019 and the person has not moved back into the residence they are not eligible for the 2019 grant.

Example 2

The residence is severely damaged in September 2017, after the person is approved for that year's (2017) grant.

The person is considered to occupy the residence as their principal residence in 2018 and 2019 while repairs take place. If reconstruction continues in 2020 and the person has not moved back into the residence they are not eligible for the 2020 grant.

If the person does not re-occupy the residence as their principal residence once the reconstruction or repairs are finished, the grants approved during the absence must be repaid, with interest. The tax collector should submit an audit tip to Home Owner Grant Administration if they become aware the owner has not re-occupied the residence (refer to [Reporting an Audit Tip](#)).

Home Owner Grant Administration will issue a Notice of Disentitlement to collect the debt.

9.2.6.2 Temporarily Absent for Another Reason

This category is for absences for other reasons such as work (both inside and outside of BC), medical, travel, education and home renovations.

If a person is temporarily absent from his or her principal residence for a reason other than it was damaged or destroyed, they are considered to continue to occupy the residence providing all of the following requirements are met.

- They occupied the residence as their principal residence right before the absence.
- They plan to re-occupy the residence as their principal residence when they return.
- They received a grant for the residence (or qualified the residence for a grant as an eligible occupant) in the tax year prior to the year in which the absence began. For example, the person must have received a grant in 2016 if the absence commences in 2017, even if they don't start the absence until after being approved for the 2017 grant.
- They are not incarcerated.
- The residence is vacant while the person is away or it is occupied by the person's spouse, child, grandchild, parent, brother or sister as their principal residence and they occupied the property as their principal residence right before the absence.

In addition, the following requirement must be met.

- For an eligible residence, the property must not be for sale.
- For a housing cooperative building, the eligible occupant's share in the cooperative and right to occupy the housing unit must not be for sale, nor must the eligible occupant have required the cooperative to redeem the share under *the Cooperative Association Act*.
- For a housing corporation building or land cooperative, the eligible occupant's shares or shares and other securities, in the corporation must not be for sale.
- For a multi dwelling leased parcel, the residence must not be for sale.
- For a provincially designated apartment building, the lease on the apartment must not be offered for assignment.

The person is considered to continue to occupy the residence as their principal residence only for the first two years of the absence.

Example 1

The person starts an extended absence for university studies in February 2017, before he or she is approved for the 2017 grant.

The person is considered to occupy the residence as their principal residence in 2017 and 2018 (if the absence continues into that following year). If the person continues to be absent in 2019, they are not eligible to receive the 2019 grant.

Example 2

The person travels overseas for a work assignment in August 2017, after he or she is approved for that year's (2017) grant.

The person is considered to occupy their principal residence in 2018 and 2019 (if the absence continues into those following years). If the person continues to be absent in 2020, they are not eligible for the 2020 grant.

The person must re-occupy the residence as their principal residence by December 31st of the third tax year. For example, if a person went on an extended absence on Oct 1, 2014, after being approved for that year's grant and was approved for the grant in 2015 (tax year one) and 2016 (tax year two), they must re-occupy the residence by December 31, 2017 (tax year three).

If the person does not re-occupy the residence as their principal residence by December 31st of the third tax year, the grants approved during the absence must be repaid, with interest. The tax collector should submit an audit tip to Home Owner Grant Administration if they become aware that the owner has not re-occupied the residence (refer to [Reporting an Audit Tip](#)). Home Owner Grant Administration will issue a Notice of Disentitlement to collect the debt.

Some people may return to their residence for a very short period, so as to meet the re-occupancy requirement, only to go on a further extended absence shortly afterwards. While there is no requirement that a person must reoccupy the residence for at least a certain length of time, someone who has numerous back-to-back absences may be disqualified from eligibility for the grant on the basis that he or she no longer lives in BC or that the residence is no longer their principal residence.

9.2.6.3 Move Into a Residential Care Facility

If a person moves out of his or her principal residence to become a resident in a residential care facility, they are considered to continue to occupy that residence as their principal residence for one more year providing **all** of the following requirements are met.

- They occupied the residence as their principal residence right before moving to become a resident in a residential care facility.
- They have lived continuously in a residential care facility from the date they moved out of the residence until the date they apply for the home owner grant (this includes situations where the individual moved into a facility and was later transferred to another facility because a higher level of care was required or for any other reason).
- They received a grant for the residence (or qualified the residence for a grant as an eligible occupant) in the tax year prior to the year the move takes place. For example, the person must have received a grant in 2016 if the move takes place in 2017, even if they don't move until after being approved for the 2017 grant.
- The residence isn't rented or offered for rent. (There must be some form of landlord-tenant arrangement in place for the residence to be considered rented. The residence is not considered rented if, for example, a family member is living in the residence while the deceased's estate is being finalized and they pay the housing-related bills (such as hydro)).

The person is considered to continue to occupy the residence as their principal residence only for the first year following the move to become a resident in a residential care facility.

Example 1

The person moves into a residential care facility April 2017, before he or she is approved for that year's (2017) grant.

The person is considered to occupy the residence as their principal residence for 2017 only.

Example 2

The person moves into a residential care facility December 2017, after he or she is approved for that year's grant.

The person is considered to occupy the residence as their principal residence for 2018 only.

If the person sells or transfers their ownership interest in the residence before applying for the grant, they will no longer qualify for this one-year extension.

If the person is approved for a grant for more than their first year as a resident in a residential care facility, the extra grants must be repaid, with interest. The tax collector should submit an audit tip to Home Owner Grant Administration if they become aware the owner continues to be a resident in a residential care facility and continues to receive the grant after their first year in the care facility (refer to Reporting an Audit Tip). Home Owner Grant Administration will issue a Notice of Disentitlement to collect the debt.

10 Applying for the Home Owner Grant

The registered owner or the spouse or relative of a deceased owner, may apply to the tax collector for a current year grant using the *Application for Home Owner Grant* (**FIN78**) form. It is available at gov.bc.ca/homeownergrant under Forms & Publications.

Alternatively, the applicant can use the application form printed on or enclosed with, their property tax notice. Some tax collectors also provide an electronic application (eHOG) on their website.

The application must be submitted to the tax office that issued the property tax notice by December 31.

10.1 Agents

An applicant can give someone permission to apply for the grant on their behalf (e.g. a family member). The permission does not have to be in writing.

An agent's permission to complete a home owner grant application on behalf of the applicant does not (without a separate document) give the tax office the ability to share personal information about the applicant with the agent. Discussions should be limited to only the application form and if it has been adequately completed. The disclosure of personal information about the applicant or their property tax account, will require written authorization, such as a power of attorney, representation agreement or committee.

10.2 Early Applications

Tax collectors may accept an application for the grant from January 1 onward, which helps applicants who will be absent during the property tax season.

A home owner grant cannot be approved until the school taxes for the year are levied on the property tax notice for the property.

Exception: A home owner grant can be approved immediately when a deposit is paid to a collector under section 26(1)(d) of the [Manufactured Home Act](#). The receipt issued by the tax collector is considered to be a property tax notice for home owner grant purposes.

If the property is sold or otherwise transferred, between the time the application is submitted and when the property tax notice is issued, the early application is no longer valid because the current year taxes are levied on the new owner, not on the early grant applicant.

11 Approving a Current Year Home Owner Grant Application

The tax collector is responsible for making decisions about current year home owner grant applications.

If a tax collector feels that they are unable to make a decision on a grant application, Home Owner Grant Administration supports the tax collector erring on the side of the applicant and then submitting an audit tip to Home Owner Grant Administration (refer to [Reporting an Audit Tip](#)).

If an applicant is unhappy with the tax collector's decision, they may come to HOG Administration and request a review of that decision.

11.1 One Grant Per Year

Only one grant may be approved for a tax year for:

- A person or their spouse
- An eligible residence

Once a grant has been approved, a person cannot withdraw their application to enable someone else to apply for a higher grant amount.

When Home Owner Grant Administration issues a Notice of Disentitlement to a person who was not entitled a grant they received and the debt is repaid, a new application may be approved if the second applicant qualifies and applies before the deadline.

11.2 Review Steps

The following steps should be undertaken by tax collector staff before approving a current year grant application.

11.2.1 Step 1: Watch for Ownership Changes (for Early Applications)

This step applies to applications submitted before the tax notice is issued.

Tax collectors may accept an application for the grant from January 1 onward, which helps applicants who will be absent during the property tax season. However, a home owner grant cannot be approved until the school taxes for the year are levied on the property. If the property is sold or otherwise transferred, between the time the application is submitted and when the property tax notice is issued, the early application is no longer valid.

11.2.2 Step 2: Review the Application

Review the application to ensure it has been completed in full.

- Can you clearly identify the applicant?
- Can you clearly identify the property?
- For applicants applying for the additional grant amount under category (a) – Senior aged 65 or older, does the date of birth provided match the age of someone 65 or older this calendar year (i.e. born in 1952 or earlier)?
- If you are aware that the person who completed the application is not the applicant, have they provided their name and phone number?
- Has the applicant clearly indicated whether they are entitled to the regular grant amount or the additional grant amount (and if so under what category)?
- Is the application signed and dated?
- Was the application received before the deadline? (An application for a current year grant must be received by December 31 of the current tax year).
- Has a grant already been approved for the property? (Only one grant may be approved for an eligible residence for a tax year)

Applications that are incomplete or have sections crossed out or altered, are not acceptable. The tax collector should contact the person who completed the application and give them a reasonable period of time (at least 30 days) to correct the error or supply the missing information.

11.2.2.1 Agents

An agent's permission to complete a home owner grant application on behalf of the applicant does not (without a separate document) give the tax office the ability to share personal information about the applicant with the agent. Discussions should be limited to only the application form and if it has been adequately completed. The disclosure of personal information about the applicant or their property tax account, will require written authorization, such as a power of attorney, representation agreement or committee.

11.2.3 Step 3: Has any Required Supporting Documentation Been Provided

An applicant applying for the additional grant amount on a residence for the first time under the following categories is required to provide the tax collector with supporting documentation.

11.2.3.1 Category (b) – Provincial Disability Assistance

This category applies to an applicant who receives provincial disability assistance, hardship assistance or a supplement under the ***Employment and Assistance for Persons with Disabilities Act***.

The applicant must provide documentation showing they are receiving benefits under that legislation. A copy of their *Confirmation of Assistance* statement from the Ministry of Social Development and Social Innovation (SDSI) stating they are currently receiving disability assistance, hardship assistance or a supplement under the ***Employment and Assistance for Persons with Disabilities Act*** is acceptable.

Example



Confirmation Of Assistance

Client: CLIENT NAME
CLIENT ADDRESS

Currently receiving Disability Assistance under the *Employment and Assistance for Persons with Disabilities Act*

Estimated Assistance for

Cheque Issue Date:

Estimated Assistance Amount:

Disability Assistance

Type	Amount	Expiry Date
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Support

TRANSPORTATION SUPPORT ALLOWANCE

Alternatively, the applicant can provide a properly completed *Home Owner Grant Consent for Release of Information (FIN 81)* form signed by an SDSI representative confirming the applicant receives provincial disability assistance, hardship assistance or a supplement under the *Employment and Assistance for Persons with Disabilities Act*.

11.2.3.2 Category (c) – Person With Disabilities

This category applies to an applicant who is a person with disabilities or who lives with a spouse or relative with disabilities.

The applicant must provide a properly completed *Certificate of Health Professional and Property Owner (Form B) (FIN 74)* with original receipts.

If ownership of the property changes but the person with disabilities continues to live in the residence as his or her principal residence, a new *Certificate of Health Professional and Property Owner (Form B)* is not required.

11.2.4 Step 4: Approve or Deny the Application

If the application is completed in full, the tax collector can approve the application unless he or she is certain the application is not acceptable. The effective date of the grant is the date the tax collector considers the application to have been received.

Examples of when an application is not acceptable:

- The application was submitted past the deadline

- A grant has already been approved for the residence for the current year
- Registered ownership of the property is held solely by a corporation
- The tax collector is aware:
 - the applicant or their spouse have already been approved for a grant on a different property for the tax year
 - the applicant is no longer an owner of the residence
 - the application has been made on behalf of a deceased owner

If a tax collector suspects the applicant does not qualify for the grant, they can approve the application and submit an audit tip to Home Owner Grant Administration (refer to [Reporting an Audit Tip](#)). Home Owner Grant Administration has the resources to ensure applicants are audited equally. If the audit determines the applicant was not entitled to the amount they received as a grant, a Notice of Disentitlement will be issued.

If the tax collector denies the application for a grant or approves it for a lower amount than what was applied for (i.e. the applicant applied for the additional grant amount but is only approved for the regular grant amount), the tax collector must provide the applicant with the reasons for that decision within 14 days. The applicant may then contact Home Owner Grant Administration and request a review of their eligibility.

11.2.5 Step 5: Determine Whether the Grant Amount Must be Reduced for Taxes Paid by a Former Owner

The tax collector determines whether the grant amount that otherwise would be approved must be reduced to reflect [current year taxes](#) paid by a former owner of the property. This is because a new owner cannot get a grant related credit on their property tax account for taxes paid by a former owner.

11.2.5.1 Tax Prepayment Plans

It is up to the tax collector to determine who paid the taxes (the former owner or the new owner) when amounts put aside under a tax prepayment plan by a former owner are subsequently used to reduce the current year taxes for a property. The tax collector should review the terms and conditions of the tax prepayment plan and any policies they have on pre-paid taxes, to decide who owns the prepayments.

The new owner may want the tax collector to rely on the statement of adjustments prepared for the sale and purchase of the property, however a statement of adjustments is not binding on a tax collector.

11.2.5.2 Outstanding Taxes Equal or Exceed the Grant Amount

If outstanding current year taxes equal or exceed the grant amount displayed on the property tax notice, the grant amount approved by the tax collector is the same amount as on the tax notice.

Example

Current year taxes \$3,500
 Payment made by former owner \$2,000
 Outstanding taxes \$1,500
 Grant amount on the tax notice \$570
 Grant amount approved \$570

11.2.5.3 Outstanding Taxes Less Than the Grant Amount

If outstanding current year taxes are less than the grant amount displayed on the tax notice and the former owner made the partial payment, the grant amount approved by the tax collector is the same amount as the outstanding current year taxes. If penalty has been applied, this will not reduce the balance to \$0.

Example

Current year taxes \$5,500

Payment made by former owner before the tax due date \$5,000

Outstanding current year taxes \$500

New owner applies for a grant after the tax due date

Grant amount on the tax notice \$1,045

Grant amount approved \$500 (10% penalty assessed on the unpaid taxes is not included as it is not current year taxes)

11.2.5.4 No Outstanding Taxes

If current year taxes have been paid in full by the former owner, no grant amount is approved.

11.2.6 Step 6: Apply the Approved Grant Amount as a Payment Towards Current Year Taxes for the Property

The grant amount must be applied to current year taxes first, even if there are outstanding taxes from a previous year on the property tax account. The effective date of the payment is the date the tax collector considers the application to have been received.

The tax collector may refund any resulting credit on the property tax account to the applicant.

11.2.7 Step 7: Report the Home Owner Grant Details

The province reimburses municipalities for the current year grants they approve to ensure municipal revenues are not affected. The tax collector does this by reporting the grant details and claiming an offset against its school tax liability, on the next Provincially Administered Taxes (PAT) return. For more information refer to [eTaxBC Tutorial: Provincial Administered Tax \(PAT\) Returns](#).

11.3 How Long Does the Application Have to be Kept?

Tax collectors are required to keep home owner grant applications or a digital record of the application, such as a scanned copy, for seven years.

If a tax collector does not want to keep a *Certificate of Health Professional and Property Owner* (Form B) (**FIN 74**) and accompanying receipts that have been accepted as supporting documentation for a grant application, he or she can send them to Home Owner Grant Administration by mail or courier.

12 Approving a Retroactive Home Owner Grant Application

The tax collector is responsible for making decisions about retroactive home owner grant applications.

If a tax collector feels that they are unable to make a decision on a grant application, Home Owner Grant Administration supports the tax collector erring on the side of the applicant and then submitting an audit tip to Home Owner Grant Administration (refer to Reporting an Audit Tip).

If an applicant is unhappy with the tax collector's decision, they may contact Home Owner Grant Administration in writing and request a review of that decision.

12.1 One Grant per Year

Only one grant may be approved for a tax year for:

- A person or their spouse
- An eligible residence

Once a grant has been approved, a person cannot withdraw their application to enable someone else to apply for a higher grant amount.

When Home Owner Grant Administration issues a Notice of Disentitlement to a person who was not entitled to a grant they received and the debt is repaid, a new application may be approved if the second applicant qualifies and applies before the deadline.

12.2 Review Steps

The following steps should be undertaken by tax collector staff before approving a retroactive grant application for the previous tax year.

12.2.1 Step 1: Review the Application

Review the application to make sure it has been completed in full.

- Can you clearly identify the applicant?
- Can you clearly identify the property?
- For applicants applying for the additional grant amount under category (a) – Senior aged 65 or older, does the date of birth provided match the age of someone 65 or older last year (i.e. born in 1951 or earlier)?
- Has the applicant provided a reason why they did not apply last year? (any reason is acceptable)
- If you are aware that the person who completed the application is not the applicant, have they provided their name and phone number?
- Has the applicant clearly indicated whether they are entitled to the regular grant amount or the additional grant amount (and if so under what category)?

- Is the application signed and dated?
- Was the application received before the deadline? (An application for a retroactive grant must be received by December 31 of the following tax year).
- For applicants applying for the additional grant amount under category (c) – Person with disabilities, do you have a *Certificate of Health Professional and Property Owner* (Form B) (**FIN 74**) on file from a previous tax year?
- Has a grant already been approved for the property? (Only one grant may be approved for a residence for a tax year).

Applications that are incomplete or have sections crossed out or altered, are not acceptable. The tax collector should contact the person who completed the application and give them a reasonable period of time (at least 30 days) to correct the error or supply the missing information.

12.2.1.1 Agents

An agent's permission to complete a home owner grant application on behalf of the applicant does not (without a separate document) give the tax office the ability to share personal information about the applicant with the agent. Discussions should be limited to only the application form and if it has been adequately completed. The disclosure of personal information about the applicant or their property tax account, will require written authorization, such as a power of attorney, representation agreement or committee.

12.2.2 Step 2: Has any Required Supporting Documentation Been Provided

An applicant applying for the additional grant amount on a residence for the first time under category (b) - Provincial disability assistance is required to provide the tax collector with supporting documentation.

12.2.2.1 Category (b) – Provincial Disability Assistance

This category applies to an applicant who receives provincial disability assistance, hardship assistance or a supplement under the ***Employment and Assistance for Persons with Disabilities Act***.

The applicant must provide documentation showing they are currently receiving benefits or was receiving benefits last year, under that legislation. A copy of their Confirmation of Assistance statement from the Ministry of Social Development and Social Innovation (SDSI) from this year or last year, stating they are currently receiving disability assistance, hardship assistance or a supplement under the ***Employment and Assistance for Persons with Disabilities Act*** is acceptable.

Example



Confirmation Of Assistance

Client: CLIENT NAME

CLIENT ADDRESS

Currently receiving Disability Assistance under the *Employment and Assistance for Persons with Disabilities Act*

Estimated Assistance for

Cheque Issue Date:

Estimated Assistance Amount:

Disability Assistance

Type	Amount	Expiry Date
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Support

TRANSPORTATION SUPPORT ALLOWANCE

Alternatively, the applicant can provide a properly completed *Home Owner Grant Consent for Release of Information (FIN 81)* form signed by an SDSI representative confirming the applicant receives provincial disability assistance, hardship assistance or a supplement under the *Employment and Assistance for Persons with Disabilities Act*.

12.2.3 Step 3: Approve or Deny the Application

If the application is completed in full, the tax collector can approve the application unless they are certain the application is not acceptable. The effective date of the grant is the date the tax collector considers the application to have been received.

Examples of when an application is not acceptable:

- The application was submitted past the deadline
- A grant has already been approved for the residence for last year
- Registered ownership of the property is held solely by a corporation
- Last year's taxes were paid in full by the former owner
- The tax collector is aware:
 - the applicant or their spouse have already been approved for a grant on a different property for last year
 - the applicant is no longer an owner of the residence
 - the application has been made on behalf of a deceased owner

If a tax collector suspects the applicant does not qualify for the grant, they can approve the application and submit an audit tip to Home Owner Grant Administration (refer to [Reporting an Audit Tip](#)). Home Owner Grant Administration has the resources to ensure applicants are audited equally. If the audit determines the applicant was not entitled to the amount they received as a grant, a Notice of Disentitlement will be issued.

If the tax collector denies the application for a grant or approves it for a lower amount than what was applied for (i.e. the applicant applied for the additional grant amount but is only approved for the regular grant amount), the collector must provide the applicant with the reasons for that decision within 14 days. The applicant may then contact Home Owner Grant Administration and request a review of their eligibility.

12.2.4 Step 4: Determine Whether the Grant Amount Must be Reduced for Taxes Paid by a Former Owner

After approving the application, the tax collector determines whether the grant amount that otherwise would be approved must be reduced to reflect [current year taxes](#) for last year paid by a former owner of the property. This is because a new owner cannot get a grant-related credit on their property tax account for taxes paid by a former owner.

12.2.4.1 Tax Prepayment Plans

It is up to the tax collector to determine who paid the taxes (the former owner or the new owner) when amounts put aside under a tax prepayment plan by a former owner are subsequently used to reduce the current year taxes for a property. The tax collector should review the terms and conditions of the tax prepayment plan and any policies they have on pre-paid taxes, to decide who owns the prepayments.

The new owner may want the tax collector to rely on the statement of adjustments prepared for the sale and purchase of the property however a statement of adjustments is not binding on a tax collector.

12.2.4.2 Outstanding Taxes Equal or Exceed the Grant Amount

If the outstanding current year taxes from last year equal or exceed the grant amount displayed on the property tax notice, the grant amount approved by the tax collector is the same amount as on the tax notice.

Example

Current year taxes levied for last year \$3,500

Payment made by former owner \$2,000

Outstanding taxes \$1,500

Grant amount on the tax notice \$570

Grant amount approved \$570

12.2.4.3 Outstanding Taxes Less Than the Grant Amount

If outstanding current year taxes from last year are less than the grant amount displayed on the tax notice and the former owner made the part payment, the grant amount approved by the tax collector is the same amount as the outstanding current year taxes for last year.

Example

Current year taxes levied for last year \$5,500
Payment made by former owner before the tax due date \$5,000
Outstanding current year taxes for last year \$500
Property transfers late in the year
New owner applies for a retroactive grant in the following year
Grant amount on the tax notice \$1,045
Grant amount approved \$500 (10% penalty plus interest assessed on the unpaid taxes is not included as it is not current year taxes)

12.2.4.4 No Outstanding Taxes

Not applicable – a retroactive application cannot be approved if the former owner paid the taxes in full.

12.2.5 Step 5: Apply the Approved Grant Amount as a Payment Towards Outstanding Taxes for the Property

The approved grant amount is applied as a payment towards the outstanding taxes for the property, including outstanding taxes from other years. The effective date of the payment is the date the tax collector considers the application to have been received. If there is a surplus, the tax collector refunds it to the applicant.

If there are no outstanding taxes on the property tax account, the approved grant amount does not get applied to the property tax account. Instead, Home Owner Grant Administration pays the grant amount directly to the applicant after the grant details have been reported on the Provincially Administered Taxes (PAT) return (see below).

12.2.6 Step 6: Report the Retroactive Home Owner Grant Details

The tax collector reports the grant details on the next PAT return indicating whether the municipality or the applicant is to be paid the approved grant amount. For more information refer to [eTaxBC Tutorial: Retroactive Home Owner Grant](#).

12.3 How Long Does the Application Have to be Kept?

Tax collectors are required to keep retroactive home owner grant applications or a digital record of the application, such as a scanned copy, for six years.

13 Housing Cooperative Buildings

13.1 What is a Housing Cooperative Building?

A housing cooperative building is a building located on a parcel of land owned by a housing cooperative under the [Cooperative Association Act](#) that is used by the cooperative to provide residential accommodation for its members.

Each housing unit in the building must be a self-contained residential accommodation unit with cooking, sleeping, bathroom and living room facilities.

13.2 Who is Entitled to Receive a Grant?

The cooperative is entitled to receive a multiple home owner grant on behalf of the eligible occupants of the housing cooperative building. The cooperative is required to pass on the benefit of the grant to the eligible occupants.

An eligible occupant of a housing cooperative building is an individual who is a member of the cooperative and owns a share in the cooperative that carries with it the right to occupy their housing unit.

The cooperative is entitled to a grant for each housing unit in the building that is occupied by an eligible occupant who:

- is a Canadian citizen or permanent resident of Canada,
- [lives in BC](#), and
- occupies the apartment as his or her [principal residence](#) (for exceptions, refer to [Absence From Principal Residence](#)).

The cooperative is also entitled to a grant for each housing unit in the building that is occupied by the spouse or child, grandchild, parent, brother or sister of a deceased eligible occupant, providing no person other than the deceased's estate or the spouse or relative, holds or acquires the right to occupy the housing unit. The spouse or relative must meet **all** of the following requirements:

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the apartment as his or her principal residence on the date of the eligible occupant's death and continues to occupy it as their principal residence (for exceptions, refer to [Absence From Principal Residence](#))

14 Housing Corporation Buildings

14.1 What is a Housing Corporation Building?

A housing corporation building is a building that contains at least two apartments located on a parcel of land owned by a corporation that operates the building exclusively for the benefit of its shareholders.

Each apartment must be a self-contained residential accommodation unit with cooking, sleeping, bathroom and living room facilities.

14.2 Who is Entitled to Receive a Grant?

The corporation is entitled to receive a multiple home owner grant on behalf of the eligible occupants of the housing corporation building. The corporation is required to pass on the benefit of the grant to the eligible occupants.

An eligible occupant of a housing corporation building is an individual who has a right to occupy an apartment in the building and owns shares or shares and other securities, in the corporation equal in value to the value of their apartment.

The corporation is entitled to a grant for each apartment in the building that is occupied by an eligible occupant. Each eligible occupant must meet **all** of the following requirements.

- Be a Canadian citizen or permanent resident of Canada,
- [Live in BC](#), and
- Occupy the apartment as his or her [principal residence](#) (for exceptions, refer to [Absence From Principal Residence](#)).

The corporation is also entitled to a grant for each apartment in the building that is occupied by the spouse or child, grandchild, parent, brother or sister of a deceased eligible occupant, providing the shares in the corporation remain registered in the name of the deceased or their estate. The spouse or relative must meet **all** of the following requirements.

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the apartment as his or her principal residence on the date of the eligible occupant's death and continues to occupy it as their [principal residence](#) (for exceptions, refer to [Absence From Principal Residence](#))

15 Housing Society Buildings

15.1 What is a Housing Society Building?

A housing society building is a building located on a parcel of land owned by a society under the [Society Act](#) that is used by the society to provide residential accommodation.

Each housing unit in the building must be a self-contained residential accommodation unit with cooking, sleeping, bathroom and living room facilities.

15.2 Who is Entitled to Receive a Grant?

The society is entitled to receive a multiple home owner grant on behalf of the eligible occupants of the housing society building. The owner is required to pass on the benefit of the grant to the eligible occupants.

An eligible occupant of a housing society building is an individual who has a right to occupy a housing unit in the building. The right to occupy the housing unit must have been purchased for at least 25 percent of the assessed value of the unit.

The society is entitled to a grant for each housing unit in the building that is occupied by an eligible occupant. Each eligible occupant must meet **all** of the following requirements:

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the apartment as his or her [principal residence](#) (for exceptions, refer to [Absence From Principal Residence](#))

The society is also entitled to a grant for each housing unit in the building that is occupied by the spouse or child, grandchild, parent, brother or sister of a deceased eligible occupant, providing no person other

than the deceased's estate or the spouse or relative, holds or acquires the right to occupy the housing unit. The spouse or relative must meet **all** of the following requirements:

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the apartment as his or her principal residence on the date of the eligible occupant's death and continues to occupy it as their principal residence (for exceptions, refer to [Absence From Principal Residence](#))

16 Land Cooperatives

16.1 What is a Land Cooperative?

A land cooperative is a parcel of land owned by a corporation exclusively for the benefit of its shareholders.

16.2 Who is Entitled to Receive a Grant?

The corporation is entitled to receive a multiple home owner grant on behalf of the eligible occupants of the land cooperative. The corporation is required to pass on the benefit of the grant to the eligible occupants.

An eligible occupant of a land cooperative is an individual who has a right to occupy a site on the land and owns shares or shares and other securities, in the corporation equal in value to the value of their site.

The corporation is entitled to a grant for each residence on the parcel that is assessed and taxed as an improvement in the current tax year and occupied as residential accommodation by an eligible occupant. Each eligible occupant must meet **all** of the following requirements:

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the residence as his or her [principal residence](#) (for exceptions, refer to [Absence From Principal Residence](#))

The corporation is also entitled to a grant for each residence on the parcel that is occupied by the spouse or child, grandchild, parent, brother or sister of a deceased eligible occupant, providing the shares in the corporation remain registered in the name of the deceased or their estate. The spouse or relative must meet **all** of the following requirements:

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the residence as his or her principal residence on the date of the eligible occupant's death and continue to occupy it as their principal residence (for exceptions, refer to [Absence From Principal Residence](#))

17 Multi Dwelling Leased Parcels

17.1 What is a Multi Dwelling Leased Parcel?

A multi dwelling leased parcel is a parcel of land with two or more residences located on it and the owners of one or more of the residences lease the portion of the parcel where they have built or placed their residence.

- The term of the lease must be at least one year
- The lessee of the portion of the parcel cannot be the same person who is the registered owner of the parcel

17.2 Who is Entitled to Receive a Grant?

The registered owner of the parcel is entitled to receive a multiple home owner grant on behalf of the eligible occupants of the multi dwelling leased parcel. The owner is required to pass on the benefit of the grant to the eligible occupants.

An eligible occupant of a multi dwelling leased parcel is an individual who owns a residence on the parcel.

The owner is entitled to a grant for each residence on the parcel that is assessed and taxed as an improvement in the current tax year and occupied as residential accommodation by an eligible occupant. Each eligible occupant must meet **all** of the following requirements:

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the residence as his or her [principal residence](#) (for exceptions, refer to [Absence From Principal Residence](#))

The owner is also entitled to a grant for each residence on the parcel that is occupied by the spouse or child, grandchild, parent, brother or sister of a deceased eligible occupant, providing the lease remains registered in the name of the deceased or their estate. The spouse or relative must meet **all** of the following requirements:

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the residence as his or her principal residence on the date of the eligible occupant's death and continue to occupy it as their principal residence (for exceptions, refer to [Absence From Principal Residence](#))

18 Provincially Designated Apartment Buildings

18.1 What is a Provincially Designated Apartment Building?

A provincially designated apartment building is a building owned by a corporation with apartments leased under a registered lease with a term of at least 99 years that requires the lessee to pay current year taxes on their apartment.

Each apartment must be a self-contained residential accommodation unit that has cooking, sleeping, bathroom and living room facilities.

18.2 Who is Entitled to Receive a Grant?

The corporation is entitled to receive a multiple home owner grant on behalf of the eligible occupants of the provincially administered apartment building. The corporation is required to pass on the benefit of the grant to the eligible occupants.

An eligible occupant of a provincially-designated apartment building is an individual who is a lessee of a lease registered in the land title office that is for a term of at least 99 years and requires the individual to pay current year taxes for their apartment.

The corporation is entitled to a grant for each apartment in the building that is occupied by an eligible occupant. Each eligible occupant must meet **all** of the following requirements:

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the apartment as his or her [principal residence](#) (for exceptions, refer to [Absence From Principal Residence](#))

The corporation is also entitled to a grant for each apartment in the building that is occupied by the spouse or child, grandchild, parent, brother or sister of a deceased eligible occupant, providing the lease remains registered in the name of the deceased or their estate. The spouse or relative must meet **all** of the following requirements:

- Be a Canadian citizen or permanent resident of Canada
- [Live in BC](#)
- Occupy the apartment as his or her principal residence on the date of the eligible occupant's death and continue to occupy it as their principal residence (for exceptions, refer to [Absence From Principal Residence](#))

19 Applying for the Multiple Home Owner Grant

A property owner who wants to apply for the home owner grant on behalf of eligible occupants living in their building or on their land must first arrange for each eligible occupant to complete an *Application for Home Owner Grant Eligible Occupant* (**FIN 68**) form available under Forms & Publications at gov.bc.ca/homeownergrant

An eligible occupant can give someone permission to complete the *Application for Home Owner Grant Eligible Occupant* (**FIN 68**) on their behalf (e.g. a family member). The permission does not have to be in writing.

The eligible occupant or agent submits the completed *Application for Home Owner Grant Eligible Occupant* (**FIN 68**) to the property owner. The property owner or their representative enters the eligible occupant's grant details into eTaxBC to generate the Multiple Home Owner Grant Application.

For more information about the Multiple Home Owner Grant and a link to eTaxBC go to gov.bc.ca/homeownergrant and click the link for multiple home owner grant.

Multiple Home Owner Grant Application

APPLICATION

APPLICANT INFORMATION

Legal Name of Owner

First Last Corporation

Tax Year Property Folio Number

Telephone Number Email Address

Civic Address of Property:

BC

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HOME OWNER GRANT SUMMARY

Unit Number	Folio Number	Last Name	First Name	Grant Type	Net taxable residential value of the residence (\$)	Current year taxes attributed to the residence (\$)	Home owner grant amount attributed to the eligible occupant	Net taxes attributed to the residence (\$)
1	21561221555	smith	john	Regular	\$16,000.00	\$800.00	\$450.00	\$350.00
2	21561221555	marley	bob	Senior > 65	\$16,000.00	\$875.00	\$875.00	\$100.00
3	21561221555	loo	daley	Disability Form B	\$16,000.00	\$1,000.00	\$900.00	\$100.00
4	21561221555	boop	billy	War Veteran	\$16,000.00	\$1,169.32	\$1,045.00	\$124.32
					\$64,000.00	\$3,944.32	\$3,270.00	\$674.32

CERTIFICATION

I certify that the information on this form is correct and complete to the best of my knowledge. I understand that:

- home owner grants are audited for up to seven years to ensure applicants are eligible for the grants they receive and
- it is an offence to make a false application for a home owner grant, subject to a penalty of up to \$10,000.

If you are applying on behalf of the applicant as their representative, enter your last name, first name, organization and telephone number below:

Last Name First Name Organization Telephone Number

Signature of Owner, Representative or Lessee Date Signed

The completed *Application for Home Owner Grant Eligible Occupant (FIN68)* forms and any required supporting documentation are then sent to the tax collector for approval of the grants. The Multiple Home Owner Grant Application must be submitted to the tax office that issued the property tax notice by December 31.

20 Approving a Multiple Home Owner Grant Application

The tax collector is responsible for making decisions about multiple home owner grant applications.

If a tax collector feels that they are unable to make a decision on a grant application, Home Owner Grant Administration supports the tax collector erring on the side of the applicant and then submitting an audit tip to Home Owner Grant Administration (refer to [Reporting an Audit Tip](#)).

If an applicant is unhappy with the tax collector's decision, they may come to HOG Administration and request a review of that decision.

20.1 One Grant Per Year

Only one grant may be approved for a tax year for each of the following:

- An eligible occupant or their spouse
- A residence in a housing cooperative building, housing corporation building, housing society building, provincially designated apartment building
- A residence on a land cooperative or multi dwelling leased parcel

Once a grant has been approved, a person cannot withdraw their application to enable someone else to apply for a higher grant amount.

When Home Owner Grant Administration issues a Notice of Disentitlement for an occupant who did not qualify for a grant and the debt is repaid, a new application may be approved if the second occupant qualifies and the application is made before the deadline.

20.2 Review Steps

The following steps should be undertaken by tax collector staff before approving a multiple home owner grant.

20.2.1 Step 1: Review the Applicant Information Section of the Multiple Home Owner Grant Application

The applicant's name should match the name of the registered owner of the folio in your property tax system.

20.2.2 Step 2: Verify the Property Qualifies for a Multiple Home Owner Grant

This step applies when this is the first year the property owner is applying for a grant on behalf of eligible occupants living in their building or on their land. If the tax collector is uncertain that the documentation provided is sufficient, contact [Home Owner Grant Administration](#).

The following documentation must be provided.

20.2.2.1 Housing Cooperative Building

The housing cooperative is required to provide a copy of its incorporation certificate showing it is a housing cooperative under the [Cooperative Association Act](#).

20.2.2.2 Housing Corporation Building

The corporation is required to provide a copy of the share document explaining the property rights given to the share owner. (The ***Business Corporations Act*** requires corporations to have articles setting out every restriction (if any) on the businesses that it may conduct, as well as all of the special rights or restrictions associated with the shares of the corporation.)

20.2.2.3 Housing Society Building

The society is required to provide **all** of the following.

- A copy of its incorporation certificate showing it is a society under the ***Society Act***
- A sample of the lease documentation showing that an individual who has a right to occupy a housing unit in the building paid at least 25 percent of the assessed value of the unit for that right

20.2.2.4 Land Cooperative

BC Assessment is required to separately assess each individual residential building located on a land cooperative. If the parcel of land is treated as a land cooperative by BC Assessment, there is no need for the tax collector to make further enquires. BC Assessment's determination that the property is a land cooperative is sufficient.

If a corporation wants to claim the home owner grant on a newly-created land cooperative, the tax collector will need all of the following information from the corporation to confirm the corporation owns the land exclusively for the benefit of its shareholders:

- A schedule of the share sales information, including dates and prices
- A copy of the subdivision or share allotment plan identifying each site (including size and location) and the shareholder who has the right to occupy the site
- A copy of the corporation's articles, bylaws, regulations and shareholder agreements explaining the property rights given to the share owner

The corporation should also submit the information to the local Assessment Region office for BC Assessment to assess the property appropriately in future years.

20.2.2.5 Multi Dwelling Leased Parcel

BC Assessment is required to separately assess each individual residential building located on a multi dwelling leased parcel. If a parcel of land is treated as a multi dwelling leased parcel by BC Assessment, there is no need for the tax collector to make further enquiries. BC Assessment's determination that the property is a multi dwelling leased parcel is sufficient.

If an owner wants to claim the home owner grant on a newly-created multi dwelling leased parcel, the tax collector will need a copy of the lease to confirm that the lease:

- Is for a term of at least one year
- Gives the lessee the right to occupy a portion of the parcel of land and to build or place a residence on that portion

The owner should also contact the local Assessment Region office for BC Assessment to assess the property appropriately in future years.

20.2.2.6 Provincially Designated Apartment Building

The corporation is required to provide a sample of a registered lease for an apartment in the building showing all of the following:

- Lease term is at least 99 years
- Lessee is responsible for paying current year taxes

The documentation should be sent to Home Owner Grant Administration to arrange for the designation.

20.2.3 Step 3: Review the Eligible Occupant Forms

Review each *Application for Home Owner Grant Eligible Occupant* (**FIN68**) form to make sure it has been completed in full.

- Can you clearly identify the occupant?
- For occupants applying for the additional grant amount under category (a) – Senior aged 65 or older, does the date of birth provided match the age of someone 65 or older this year (i.e. born in 1952 or earlier)?
- If you are aware that the person who completed the application is not the occupant, have they provided their name and phone number?
- Has the occupant clearly indicated whether they are entitled to the regular grant amount or the additional grant amount (and if so under what category)?
- Is the application signed and dated?

Applications that are incomplete or have sections crossed out or altered, are not acceptable. The tax collector should contact the property owner or their representative and give them a reasonable period of time (at least 30 days) to have the error corrected or missing information supplied.

20.2.4 Step 4: Has any Required Supporting Documentation Been Provided

An eligible occupant applying for the additional grant amount on a residence for the first time under the following categories is required to provide the tax collector with supporting documentation.

20.2.4.1 Category (b) – Provincial Disability Assistance

This category applies to an eligible occupant who receives provincial disability assistance, hardship assistance or a supplement under the ***Employment and Assistance for Persons with Disabilities Act***.

The eligible occupant must provide documentation showing they are receiving benefits under that legislation. A copy of their *Confirmation of Assistance* statement from the Ministry of Social Development and Social Innovation (SDSI) stating they are currently receiving disability assistance,

hardship assistance or a supplement under the *Employment and Assistance for Persons with Disabilities Act* is acceptable.



Confirmation Of Assistance

Client: CLIENT NAME

CLIENT ADDRESS

Currently receiving Disability Assistance under the *Employment and Assistance for Persons with Disabilities Act*

Estimated Assistance for

Cheque Issue Date:

Estimated Assistance Amount:

Disability Assistance

Type	Amount	Expiry Date
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Support

TRANSPORTATION SUPPORT ALLOWANCE

Alternatively, the eligible occupant can provide a properly completed *Home Owner Grant Consent for Release of Information (FIN 81)* form signed by an SDSI representative confirming that information.

20.2.4.2 Category (c) – Person With Disabilities

This category applies to an eligible occupant applicant who is a person with disabilities or who lives with a spouse or relative with disabilities.

The applicant must provide a properly completed *Certificate of Health Professional and Property Owner (Form B) (FIN 74)* with original receipts.

Note: Only the current version of the *Certificate of Health Professional and Property Owner (Form B) (FIN 74)* with the revision date of 2017/3/7 is accepted any previous versions of this form are no longer valid.

20.2.5 Step 5: Confirm That you Have all the Eligible Occupant Forms

Confirm you have a completed *Application for Home Owner Grant Eligible Occupant (FIN68)* form for every occupant listed in the Home Owner Grant Summary and that the grant type matches the grant type selected on the form.

20.2.6 Step 6: Review the Net Taxable Residential Value of Each Residence for Reasonableness

If the net taxable residential value entered into eTaxBC is over the home owner grant threshold, the grant amount attributed to the occupant is automatically reduced on the Multiple Home Owner Grant Application.

The purpose of reviewing the values reported in the summary is to be satisfied the registered owner has not under-reported the value of a residence to avoid a reduction in the grant amount. If you are not satisfied with the values reported, you may require the registered owner to recalculate the values and submit a revised application.

20.2.6.1 *Net Taxable Residential Value of a Residence in a Housing Cooperative Building, Housing Corporation Building, Housing Society Building or Provincially Designated Apartment Building*

To come up with the net taxable residential value for each residence, the property owner will need to refer to the BC Assessment notice for the property received in January.

The owner can determine the value of each residence by dividing the total assessed value of the property (land and improvements) by the size of the building, then multiplying that amount by the size of the residence.

Example

A 40,000 square foot building in the Greater Vancouver Regional District has an assessed value (land and improvements) of \$30,000,000 and includes:

- One penthouse (2,400 square feet)
- 12 two-bedroom apartments (1,500 square feet each)
- 16 one-bedroom apartments (1,000 square feet each)
- Common property

The values of the residences are:

- \$1,800,000 for the penthouse ($\$30,000,000$ divided by 40,000 multiplied by 2,400)
- \$1,125,000 for each two-bedroom apartment ($\$30,000,000$ divided by 40,000 multiplied by 1,500)
- \$750,000 for each one-bedroom apartment ($\$30,000,000$ divided by 40,000 multiplied by 1,000)

In this example, no grant amount could be attributed to the occupant of the penthouse because of its value; however, the other residences in the building may qualify.

20.2.6.2 Net Taxable Residential Value of a Land Cooperative Residence

To come up with the net taxable residential value for each residence, the property owner will need to refer to the BC Assessment notices for the property received in January. Separate notices should have been received for each residential building plus one notice for the land.

The owner will need to determine the value of the portion of land on which the residence is located and add it to the improvement value of the residence. The owner can do so by dividing the total land value of the land cooperative by its size, then multiplying that amount by the size of the portion of the land on which the residence is located.

Example:

A 250 acre land cooperative has a land value of \$10,000,000. The residential building located on Lot 1 has a value of \$225,000. Lot 1 is 1 acre.

- Land value: \$40,000 (\$10M divided by 250 multiplied by 1)
- Improvement value: \$225,000
- Net taxable residential value of the residence on Lot 1: \$265,000

20.2.6.3 Net Taxable Residential Value of a Multi Dwelling Leased Parcel Residence

The property owner should have received separate BC Assessment notices in January for each residential building located on the property.

The net taxable residential value of each residence is the improvement value reported on the BC Assessment notice for the residence.

20.2.7 Step 7: Review the Current Year Taxes Attributed to Each Residence for Reasonableness

Eligible occupants must pay at least \$350 (or \$100 for qualifying seniors, spouses of deceased veterans, people with disabilities or people living with a spouse or relative with disabilities).

If the full grant amount reduces the current year taxes entered into eTaxBC below the minimum tax amount, the grant amount attributed to the occupant is automatically reduced on the Multiple Home Owner Grant Application.

The purpose of reviewing the values reported in the summary is to be satisfied the property owner has not over-reported the current year taxes for an individual to avoid a reduction in the grant amount. For example, the current year taxes reported for an occupant who qualifies for the additional grant amount should be comparable to the amount reported for an occupant of a similar residence on the property who is only entitled to the regular grant amount.

If you are not satisfied with the values reported, you may require the registered owner to recalculate the values and submit a revised application.

20.2.7.1 Current Year Taxes of a Residence in a Housing Cooperative Building, Housing Corporation Building, Housing Society Building or Provincially Designated Apartment Building or on a Land Cooperative

The current year taxes attributed to the residence is usually the gross amount of current year taxes the property owner assessed the eligible occupant under the shareholder, member or lease agreement.

Example

The corporate owner of a 10-lot land cooperative receives a tax notice for the land for \$4,800 plus a tax notice for the residence located on Lot A for \$530.

Under the terms of the shareholder agreement, the corporation assesses the occupant of Lot A \$1,010 for current year taxes. The amount is a combination of the \$530 in taxes levied on the residence plus \$480 (1/10th of the \$4,800 in taxes levied for the land).

20.2.7.2 Current Year Taxes of a Multi Dwelling Leased Parcel Residence

The current year taxes attributed to the residence is the gross amount of current year taxes levied in the tax notice for the residence.

20.2.8 Step 8: Review the Certification Section of the Multiple Home Owner Grant Application

The presence of “X” in the Signature box and a date in the Date Signed box is confirmation that the application was completed in eTaxBC and can be accepted.

20.2.9 Step 9: Approve or Deny the Application

If the application is complete, the tax collector can approve the application unless they are certain the application is not acceptable (i.e. the property does not qualify for the multiple home owner grant). The effective date of the grant is the date the tax collector considers the application to have been received.

If a tax collector suspects an occupant does not qualify, they can approve the application and submit an audit tip to Home Owner Grant Administration (refer to [Reporting an Audit Tip](#)). Home Owner Grant Administration has the resources to ensure applicants are audited equally. If it determines the applicant was not entitled to the amount they received as a grant, a Notice of Disentitlement will be issued.

If the tax collector denies the application for a grant or approves it for a lower amount than what was applied for (i.e. an eligible occupant indicated they qualified for the additional grant amount but is only approved for the regular grant amount), the collector must provide the applicant with the reasons for that decision within 14 days. The applicant may then contact Home Owner Grant Administration and request that it review their eligibility.

20.2.10 Step 10: Apply the Approved Grant Amount as a Payment Towards Current Year Taxes for the Property

The approved grant amount is the total of all the individual grant amounts for each eligible occupant. If there are multiple folios for the property, the grant is applied to the folio that includes the land. If the grant amount exceeds the taxes levied for that folio, the resulting credit can be applied to the other folios.

The grant amount is first applied as a payment towards current year taxes for the folio, even if there are outstanding taxes from a prior year on the property tax account. The effective date of the payment is the date the tax collector considers the application to have been received.

The tax collector may refund any resulting credit on the property tax account to the applicant.

20.2.11 Step 11: Report the Home Owner Grant Details

The Province reimburses municipalities for the current year grants they approve to ensure municipal revenues are not affected. The municipality does this by reporting the grant details and claiming an offset against its school tax liability, on the next Provincially Administered Taxes (PAT) return. For more information refer to [eTaxBC Tutorial: Provincial Administered Tax \(PAT\) Returns](#).

20.3 How Long Does the Application Have to be Kept?

Tax collectors are required to keep home owner grant applications or a digital record of the application, such as a scanned copy, for seven years.

If a tax collector does not want to keep a Form B and accompanying receipts that have been accepted as supporting documentation for a grant application, he or she can send them to Home Owner Grant Administration.

20.4 Amended Applications

If a property owner wants to amend their application to include additional eligible occupants, they generate a new Multiple Home Owner Grant Application in eTaxBC. The amended application should include all the original details from the first application plus the new information.

The amended application, new FIN68s and any required supporting documentation are then sent to the tax collector for approval of the amended grant.

If the amended application is approved, the increase in the grant amount is first applied as a payment towards current year taxes for the folio. The effective date of the payment is the date the tax collector considers the amended application to have been received. The municipality reports the adjustment to the original grant amount on the next Provincially Administered Taxes (PAT) return.

21 Adjustments to Grants

A tax collector may adjust the amount of a home owner grant for the current tax year or for any of the previous six years, in the following circumstances.

21.1 Grant was Approved for Less Than What the Applicant is Entitled to

If the tax collector becomes aware that an applicant received a grant amount that is less than what he or she was entitled to, the grant amount will be increased. For example, when an applicant who is a senior applied for the regular grant amount.

21.2 Grant was Approved Incorrectly Due to an Administrative Error

If the tax collector becomes aware that a grant amount was approved incorrectly due to an administrative error, the grant amount will be increased or decreased as appropriate. An administrative error is an error that results from tax office staff incorrectly writing, copying, transcribing or transmitting the grant information rather than from their judgment regarding an applicant's eligibility for the grant.

For example, adjustments are made in the following situations:

- Tax collector approved the senior's grant amount due to a data entry or transposition error but the applicant applied for the regular grant amount and he or she is not a senior
- Tax collector applied the grant as a payment to the wrong folio
- Tax collector applied a grant on a property that does not qualify

Adjustments should **not** be made if the tax collector becomes aware or suspects the applicant did not qualify for the grant (see voluntary disclosure exception below). Instead, an audit tip should be reported to Home Owner Grant Administration (refer to [Reporting an Audit tip](#)). Home Owner Grant Administration will issue a Notice of Disentitlement (NOD) and recover the amount directly from the person.

For example, adjustments should not be made in the following situations:

- Tax collector becomes aware the property was not occupied as the person's principal residence (e.g. it was vacant or rented to tenants)
- Tax collector finds out the applicant provided someone else's date of birth when applying for the senior's grant amount
- Tax collector suspects the receipts accepted as supporting documentation for a person with disabilities were forged

21.3 Voluntary Disclosure

The grant amount may be adjusted downwards if an applicant promptly notifies the tax collector that he or she made a mistake in applying for the grant, providing the grant details have not already been reported on the Provincially Administered Taxes (PAT) return. For example:

- An applicant who owns multiple properties submits an application for the wrong folio
- An applicant clicks on the wrong radio button in an eHOG application and is approved for the additional grant amount in error

If the voluntary disclosure is made after the grant details have been reported, the grant amount should not be adjusted. Instead, an audit tip should be reported in eTaxBC. Home Owner Grant Administration will issue a NOD and recover the amount directly from the person.

21.4 Supplementary Assessments

A tax collector may adjust the amount of a home owner grant for the current tax year or for any previous year (i.e. not limited to the six previous years) if a change in assessed value or classification resulting from a supplementary assessment requires the grant amount to be adjusted.

21.5 Reporting Adjustments

The tax collector reports the adjustments on the next Provincially Administered Taxes (PAT) return. For more information refer to [eTaxBC Tutorial: Provincial Administered Tax \(PAT\) Returns](#).

22 Reporting an Audit Tip

22.1 Audit Period

A home owner grant approved for the current tax year or for any of the previous six tax years, can be audited. Tax collectors submit audit tips (or leads) to Home Owner Grant Administration to help identify grants that should be audited.

22.2 When to Submit an Audit Tip

When approving a home owner grant application: If a tax collector suspects the applicant does not qualify for the grant, but they are not certain, they can approve the application and submit an audit tip.

After becoming aware of information regarding a previously-approved grant that indicates the applicant may not be entitled to the amount they received as a grant: An audit tip is submitted regardless of whether the information relates to a current year grant or a previous year's grant.

There is no need for a tax collector to report an audit tip when the sole reason for doing so would be that the applicant's mailing address is different from the address of the residence (e.g. the mailing address is out of province or in another municipality). The mailing address of the applicant is reported to Home Owner Grant Administration as part of the HOG Claim Details file so there is no need to duplicate that reporting.

22.3 How to Submit an Audit Tip

Audit tips are submitted through eTaxBC using the HOG Tip Sheet. It requires you to provide information about the property and the grant, the reasons for submitting the tip and all relevant documents.

For more information refer to the [eTaxBC Tutorial: Home Owner Grant Tip and Notice of Disentitlement Debt Transfers](#).

22.4 Audit Outcome

If Home Owner Grant Administration determines from the audit that the applicant was not entitled to the amount they received as a grant, a Notice of Disentitlement will be issued. The grant that was originally approved remains on the property tax account. It is not reversed or adjusted in any way.

In addition to issuing the notice, proceedings may be commenced under the *Offence Act* if it appears the application for the grant was submitted fraudulently.

23 Processing a Notice of Disentitlement (NOD) Debt transfer

23.1 Introduction

A Notice of Disentitlement (NOD) is a notice issued by Home Owner Grant Administration to a person when it determines the person received a grant or supplement amount that they were not entitled to.

The NOD debt, which includes interest from the date the grant or supplement was approved to the date the NOD was issued, must be paid to the Minister of Finance by the due date. If not paid by the due date, payment may be enforced by transferring the debt, with additional interest, to a taxing jurisdiction in which the person owns property so that the debt can be collected in the same manner as taxes imposed for the current year (e.g. on the property tax notice and any statement of outstanding taxes).

NOD debts are transferred to municipalities through eTaxBC. The municipality is notified by Web Message that a NOD Debt has been transferred to the municipality's Provincially Administered Taxes (PAT) account. The details of the transfer (folio number, jurisdiction, first and last name of the property owner, reason NOD was issued, amount and transfer date) are included in the NOD Debt Transfers Report attached to the account. For more information refer to the [eTaxBC Tutorial: Home Owner Grant Tip and Notice of Disentitlement Debt Transfers](#).

23.2 Processing a Notice of Disentitlement (NOD) Debt Transfer

1. Confirm that the person named in the NOD Debt Transfers Report is an owner of the property in your property tax system. *If the person is not an owner, promptly contact Home Owner Grant Administration.*
2. Add the debt amount to the property tax account for the folio. The effective date is the transfer date noted on the report.
3. Notify the owner(s) of the property promptly that the debt has been added to the tax account.
4. Payment of the transferred amount to the Minister of Finance is automatically included in the payment for the current PAT return (refer to the Current Monthly Payment Summary section of the return). The payment amount can be overridden if there has been an error in the transfer.
5. Interest accrues on the debt from the transfer date at the same rate applied to taxes in arrears/delinquent taxes (the *Home Owner Grant Act* does not authorize penalty to be added in addition to the interest). When the debt is eventually paid, the full amount collected (including any additional interest) remains with the municipality.

24 Final Claim Statement

This section has been reserved for information on completing the Final Claim Statement, which is required to be submitted as part of the Provincially Administered Taxes (PAT) return filed at the end of February each year.