



MUNICIPAL – FINANCE WORKING GROUP REVIEW OF MULTIPLE HOME OWNER GRANT APPLICATION PROCESS

Sept 16, 2016

Presentation to Working Group

Introduction

- The owner of an eligible apartment building, housing cooperative building, housing society building, multi dwelling leased parcel or land cooperative is entitled to receive a grant that is the total of all the amounts payable for the eligible occupants of the building or land.
- This grant is described as the Multiple Home Owner Grant and is paid to about 500 owners throughout the province each year.
- Finance has developed a new process for Multiple Home Owner Grant applications in consultation with Coho Management Services Society.
- The new process is being shared with the Municipal-Finance Working Group to give municipalities an opportunity to:
 - understand the changes being planned to the process,
 - provide input into the process, and
 - comment on the implementation of the process.

Legislative framework

3

- Section 5 of the Home Owner Grant Regulation sets out the application requirements for the Multiple Home Owner Grant.
- Finance will request Cabinet approve an amendment to the regulation to reflect the new process.

Current process (continued)

5

 **OWNER'S CERTIFICATE**

Please type or print clearly.

NAME OF COLLECTOR		FOLIO NO.
ADDRESS OF COLLECTOR		DATE OF APPLICATION YYYY / MM / DD
NAME OF OWNER, REPRESENTATIVE OR LESSEE		

I hereby certify:

1) That I am the owner, or I represent the owner, or, where portions of the land are sub-leased to eligible occupants, I lease land from the owner of: *check (✓) one only*

- a) an apartment building containing eligible apartments;
- b) a 99 year lease apartment building containing eligible 99 year lease apartments;
- c) a land cooperative containing eligible land cooperative residences; or
- d) a multi dwelling leased parcel containing eligible multi dwelling leased parcel residences;
- e) a housing cooperative building containing eligible housing units;
- f) a housing society building containing eligible housing units.

2) That the Certificate of Eligible Occupants has, to the best of my knowledge, been properly completed, that the information is correct, and that the eligible occupants listed in Column 8 are eligible for the home owner grant in the amounts set out in Column 4 in accordance with the *Home Owner Grant Act*.

SIGNATURE OF OWNER, REPRESENTATIVE OR LESSEE	
Corporate Seal affixed in the presence of:	
SIGNATURE OF WITNESS	ADDRESS OF WITNESS
PHONE NO. ()	

FIN 75/WEB Rev. 2013/5 / 17 Page 4

- Owner then completes the Owner's Certificate and submits it to the municipality, with the Certificate of Eligible Occupants, for approval of the grant.


New process

6

Owner will arrange for the eligible occupants of the building or land to complete their own, individual Application for Home Owner Grant Eligible Occupant form (see next slide):

- Form will be available at gov.bc.ca.
- No need for a single Certificate of Eligible Occupants to be passed from person to person, which was a concern raised by the Office of the Information and Privacy Commissioner.

Draft version of new form



BRITISH COLUMBIA
Ministry of Finance

Home Owner Grant Administration
gov.bc.ca/homeownergrant

APPLICATION FOR HOME OWNER GRANT ELIGIBLE OCCUPANT
under the *Home Owner Grant Act*

DRAFT

INSTRUCTIONS

- Find out if you qualify for the home owner grant at gov.bc.ca/homeownergrant
- Complete this form to apply for the home owner grant as an eligible occupant for the current tax year.
- Provide your completed application and supporting document(s) to the registered owner of the property.
- For more information, visit our website at gov.bc.ca/homeownergrant

Freedom of Information and Protection of Privacy Act (FOIPPA) – The personal information on this form is collected for the purpose of administering the Home Owner Grant Act (HOGA) under the authority of sections 8(1), (3) and 10(4) of the HOGA and under sections 26(a) and (c) of the FOIPPA. Questions about the collection, use or disclosure of this information can be directed to the Manager, Home Owner Grant Administration, PO Box 9991 Stn Prov Govt, Victoria BC V8W 9R7 (telephone: Victoria at 250 356-5904 or toll-free at 1 888 355-2700).

PART A – APPLICANT INFORMATION (eligible occupant, or the spouse or relative of the deceased occupant living in the residence)		
LAST NAME	FIRST NAME	MIDDLE INITIAL
PROPERTY FOLIO NUMBER (see your property tax notice)	DATE OF BIRTH (complete only if 65 years or older this year) YYYY / MM / DD	
EMAIL ADDRESS (optional)	TELEPHONE NUMBER ()	
PROPERTY ADDRESS (house number, street and city of residence)	PROVINCE BC	POSTAL CODE
MAILING ADDRESS (if different from above)	PROVINCE BC	POSTAL CODE

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

LAST NAME	FIRST NAME	TELEPHONE NUMBER ()
-----------	------------	-------------------------

FIN 68/WEB Rev. 2016 / 9 / 14

CONTINUED ON PAGE 2

Page 1

PART B – HOME OWNER GRANT CLAIM

Complete section 1 to apply for the regular home owner grant amount.
Complete sections 1 and 2 to apply for the additional grant amount.

To qualify for the home owner grant, you must:

- be a Canadian citizen or permanent resident of Canada,
- live in BC, and
- occupy this residence as your principal residence.

DRAFT

- I qualify for the home owner grant and I am:
 - the eligible occupant of the residence, or the spouse or relative of the deceased eligible occupant and at the date the eligible occupant passed away we both occupied this residence as our principal residence.
- I also qualify for the additional grant amount as I [if eligible, check (✓) only one below]:
 - am a senior aged 65 or older this year,
 - receive provincial disability assistance, hardship assistance or a supplement under the *Employment and Assistance for Persons with Disabilities Act*,
[If this is your first year applying for the home owner grant for this residence, provide supporting documentation such as a copy of your *Confirmation of Assistance* from the Ministry of Social Development and Social Innovation or the *Home Owner Grant Consent for Release of Information (FIN 81)*]
 - do not receive assistance as above, but I am a person with disabilities or I am living with a spouse or relative with disabilities,
[If this is your first year applying for the home owner grant for this residence, attach a completed *Form B – Certificate of Physician and Property Owner (FIN 74)*]
 - am a surviving spouse of a veteran who received a War Veterans Allowance, or
 - am a spouse or relative of a deceased eligible occupant who passed away this year and the occupant would have been eligible as a senior or a person with disabilities.

PART C – CERTIFICATION

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

- only one home owner grant can be claimed by an eligible occupant and their spouse each year,
- the information provided on this form may be shared for the purposes of administering the *Land Tax Deferment Act, Property Transfer Tax Act and Taxation (Rural Area) Act*.
- 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.

SIGNATURE X	DATE SIGNED YYYY / MM / DD
--------------------	-------------------------------

FIN 68/WEB Rev. 2016 / 9 / 14

Print Form
Clear Form

Page 2

New process (continued)

- Owner, or the owner’s representative, will enter the information from each application form into Etax:
 - Etax will validate some of the data, reducing the likelihood of errors being made by the owner or their representative on the grant application.
 - Municipalities do not provide eligible occupant information on the claim file so this will enable Finance to collect that information for audit purposes.

- Owner will print out a summary report from Etax and submit it to the municipality, with the application forms, for approval of the grant.
 - The summary report will provide the following information for each residence, with totals at the end:

PART D – HOME OWNER GRANT SUMMARY						
Unit Number <i>(if applicable, eg. Apartment 101)</i>	Folio Number <i>(if different from the Property Folio Number in Part A)</i>	Eligible Occupant's Name	Net taxable residential value of the residence (\$)	Current year taxes attributed to the residence (\$)	Home owner grant amount attributed to the eligible occupant of the residence (\$)	Net taxes attributed to the residence (\$) <i>(current year taxes less home owner grant amount)</i>