



# MUNICIPAL – FINANCE WORKING GROUP REVIEW OF PARTITIONING APPLICATION

Sept 16, 2016

Presentation to Working Group

# Introduction

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- The Partitioning of Assessed Value form is a separate form from the home owner grant application.
- The City of Vancouver has suggested combining the form with the home owner grant application so that the applicant only needs to complete one form when applying for partitioning.
- Finance has drafted a new form for that purpose. It is being shared with the Municipal-Finance Working Group to give municipalities an opportunity to review the draft and provide input on whether combining the forms would be helpful.

# Legislative framework

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- Under section 2 (4) of the *Home Owner Grant Act*, if a property consists of the owner's principal residence and one or more other residences, and is valued above the threshold (currently \$1.2 million), the value of the property must be divided by the total number of residences to come up with the partitioned value of the property.
- The partitioned value of the property is used solely for home owner grant threshold purposes.
- The Act does not set out an application process for partitioning so there is no requirement for an application to be submitted every year.

# Current process

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 **BRITISH COLUMBIA** | Ministry of Finance | Home Owner Grant Administration  
gov.bc.ca/homeownergrant

**HOME OWNER GRANT**  
Partitioning of Assessed Value Calculation

Telephone: 250 356-8904  
Toll-free: 1 888 355-2700

Please complete this form and return it with your signed Home Owner Grant Application to your tax collector, Service BC Centre or the Surveyor of Taxes office where applicable.

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.

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 under the authority of section 20(1) of the FOIPPA. Questions about the collection or use 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 250 356-8904 or toll-free at 1 888 355-2700 and ask to be re-directed.)

OWNERS NAME \_\_\_\_\_ ROLL NUMBER \_\_\_\_\_

Please complete the following calculation

Total Assessed Value	A	\$	
		÷	
Number of Units	B		
		=	
Partition Assessed Value (A ÷ B = C)	C	\$	
Amount of Grant	D	\$	

\_\_\_\_\_  
**TAX COLLECTOR OR SURVEYOR OF TAXES USE ONLY**


FIN 91/WEB Rev. 2013 / 5 / 17

- Applicant completes a Partitioning of Assessed Value Calculation form and submits it to the municipality.
- The form requires minimal information:
  - Owner's Name
  - Roll Number
  - Total Assessed Value
  - Number of units
  - Partition Assessed Value
  - Amount of grant

# Suggested change

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- The applicant will request partitioning of their property's value on the same form as their home owner grant application for that year.
- The municipality knows the assessed value of the property and should be aware of the number of residential buildings on the property, so that information will not be requested from the applicant.
- The municipality will calculate the partitioned value, and the amount of the grant, so there would be no need for the applicant to provide that information.

# Draft version of new form

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## Page 1 of the new combined form

 <b>BRITISH COLUMBIA</b>		Ministry of Finance	Home Owner Grant Administration <a href="http://gov.bc.ca/homeownergrant">gov.bc.ca/homeownergrant</a>	<b>APPLICATION FOR HOME OWNER GRANT and Partitioning of Assessed Value</b> under the Home Owner Grant Act
<b>INSTRUCTIONS</b> <ul style="list-style-type: none"> <li>Use this form to partition your assessed property value and claim the home owner grant.</li> <li>Claim the grant by the due date stated on your property tax notice to avoid penalties.</li> <li>If you miss the due date, you may apply until December 31; however, penalties may apply.</li> <li>If you did not apply for last year's home owner grant, you may be able to apply using the <i>Application for Retroactive Home Owner Grant (FIN 92)</i> by December 31.</li> <li>Send your completed application to the address on your tax notice.</li> <li>For more information, visit our website at <a href="http://gov.bc.ca/homeownergrant">gov.bc.ca/homeownergrant</a></li> </ul>				
<div style="border: 1px solid black; padding: 5px; display: inline-block; background-color: #e0e0e0;"> <b>DRAFT</b> </div>				
<small>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 20(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, P.O. Box 9991 Stn Prov Govt, Victoria BC V8W 0R7 (telephone: Victoria at 250 356-9904 or toll-free at 1 888 355-2700).</small>				
<b>PART A – APPLICANT INFORMATION (owner, or the spouse or relative of the deceased owner living in the residence)</b>				
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	
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 ( )	
<b>PART B – PARTITIONING OF ASSESSED VALUE</b>				
Qualification details are available on our website at <a href="http://gov.bc.ca/homeownergrant">gov.bc.ca/homeownergrant</a>				
I confirm my property consists of:				
<input type="checkbox"/> my principal residence and at least one separate residence.				
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- Applicant completes an Application for Home Owner Grant and Partitioning of Assessed Value form and submits it to the municipality.
- The only difference between the form and the standard Application for Home Owner Grant form is Part B, which requires the applicant to confirm the property consists of their principal residence and at least one separate residence.

# Questions

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- Do the municipalities see value in combining the forms into one form?
- Should there be office-use-only space on the form for the tax collector to show their calculation of the partitioned value and grant amount?
- Any other suggestions for improving the combined form?