



MUNICIPAL – FINANCE WORKING GROUP REVIEW OF RETROACTIVE HOME OWNER GRANT APPLICATION

Sept 16, 2016

Presentation to Working Group

Introduction

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- Finance has drafted a new Application for Retroactive Home Owner Grant form to replace the existing form.
- The draft is being shared with the Municipal-Finance Working Group to give municipalities an opportunity to:
 - ▣ understand the changes being planned to the form,
 - ▣ provide input into the form's content, and
 - ▣ comment on the implementation of the form.

Legislative framework

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- Section 8 of the *Home Owner Grant Act* provides for a person to apply for a grant for current year taxes before January 1 of the next year.
- Section 9 of the Act provides for an owner, or the owner's agent, to make a written request to the tax collector to extend that time limit:
 - The request must state the reasons for the failure of the owner to apply within the time limit.
 - The time limit may be extended up to a maximum of 12 months (e.g., the latest a person can apply for a retroactive home owner grant for the 2015 tax year is December 31, 2016).

Current version of retro form

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BRITISH COLUMBIA Ministry of Finance

APPLICATION FOR RETROACTIVE HOME OWNER GRANT **RMS CODE 895**

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 24(1) of the FOIPPA. Questions about the collection or use of this information can be directed to the Director, Home Owner Grant Administration, P.O. Box 9091, Stn. Prov. Govt, Victoria, BC V8W 9B7. (Telephone: Victoria at 250-365-8904 or toll free at 1-888-365-2700 and ask to be re-directed.)

For Real Property Taxation Branch Use Only
ADDRESS CHANGE - PLEASE PRINT
 THE () IF APPLICABLE: NEW OWNER PERMANENT ADDRESS CHANGE

NAME: _____ ADDRESS: _____
 EXPLANATION FIELD: _____
 SPECIAL TRANSACTION DATE: _____ ACT USE: _____ REG. INDEB. CODE: _____ INDEB. CODE: _____ ACC. EXP. _____
 MONTH: _____ DAY: _____ YEAR: _____ TRANS. CODE: _____ CLASS. PROC. _____ ENCUMBR. CODE: _____ FLOOR: _____ STARTER: _____ DETAILS: _____
 MORTGAGE NO.: _____ ACCOUNT NO.: _____ HOG AMOUNT: _____

HOME OWNER GRANT APPLICATION - It is an offence subject to a penalty of up to \$10,000 to make false application for a Home Owner Grant

1. I, _____ (print name in full) certify the following:

(a) I am an owner (or I am a spouse/relative of the deceased owner) of the property identified on this application form ("this Property") that is assessed and taxed for the current year;

(b) I am a Canadian citizen or permanent resident, I ordinarily reside in British Columbia and I occupy as my principal residence, the whole or part of the building(s) located on this Property;

(c) Neither I nor my spouse nor the deceased owner have applied for or received a home owner grant on this Property or any other property in the Province during this calendar year and, to the best of my knowledge, no other person has received a home owner grant on this Property during this calendar year.

2. I am eligible for the additional grant for a reason which follows:

(a) I am or will be 65 or over during this calendar year;

(b) I am in receipt of, am the spouse of a person who is in receipt of, or am the spouse of a deceased person who was, on the date of death, in receipt of an allowance under the *War Veterans Allowance Act* (Canada) or the *Civilian War-related Benefits Act* (Canada);

(c) I am designated as a person with disabilities, and receiving disability assistance, hardship assistance or a supplement, under the *BC Employment and Assistance for Persons with Disabilities Act*; or

(d) I am a person with disabilities, or am the spouse or relative of a person with disabilities, and the person with disabilities resides with me, and I have provided the collector with the required Form B certificate;

(e) I am the spouse or relative of an owner who passed away in the current year who would have been eligible under paragraph (a), (b), (c), or (d) and I occupied the eligible residence as my principal residence on the date of that owner's death.

3. I understand that the collector, and/or the Branch may require any documentation necessary to establish my eligibility for the grant. I also understand that the Branch may confirm my age and address with the Insurance Corporation of British Columbia.

SIGN HERE - OWNER (OR SPOUSE OR RELATIVE OF DECEASED OWNER) DATE OF BIRTH: _____ DATE SIGNED: _____
 X _____ YYY / MM / DD YYY / MM / DD

ADDRESS OF RESIDENCE: _____ PROPERTY FOLIO (ACCOUNT NO.): _____ HOME PHONE NO.: _____ WORK PHONE NO.: _____ CELL PHONE NO.: _____
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I am providing two of the following documents to support my residency as at December 31, _____

BC telephone bill

Copy of owner-occupied home insurance policy

Other (i.e. moving bills, employment or pension cheques, income tax assessment notices, bank statements, etc.)

I am a Canadian citizen or permanent resident in BC and:

a) I hold a valid BC driver's licence, number: _____

b) my BC Medical Plan number is _____

c) I file my Income Tax Return in BC YES NO

d) I own property outside of BC for other than recreational purposes YES NO

The name of my spouse or partner in a marriage-like relationship is _____

If the property taxes on the residence have been paid:

a) those taxes were paid by me YES NO

b) I owned the property at the time the taxes were paid YES NO

c) I resided on the property on December 31 YES NO

I did not claim the _____ (year) grant because: _____

Submit this completed application and required supporting documents to the municipal or provincial office listed on your property tax notice. The information provided on this form may be shared for the purposes of administering the Land Tax Ordinance Act, Property Transfer Tax Act and Taxation (Retail Sales) Act. FN 92/WEB Rev. 2014 / 12 / 22

Print Form **Clear Form**

Requires applicant to provide substantial amount of personal information:

- Two pieces of supporting documentation.
- Date of Birth
- BC Driver's Licence number
- BC Medical Plan number
- Income tax information
- Spousal information

Major Changes

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- ❑ Removed requirement for supporting documentation, and driver's licence number, etc. ,to be provided by the applicant.
- ❑ Municipalities no longer need to collect BC Medical Plan number (sensitive personal information).
- ❑ Simplified language to assist homeowners understand their entitlement.
- ❑ More use of white space and larger font (helpful to those with eyesight issues).
- ❑ Better information and instructions.
- ❑ Finance will rely on its audit program to identify and recover retroactive grants paid to applicants who did not meet the eligibility criteria on December 31 of the previous tax year.

Draft version of new form

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Ministry of Finance

Home Owner Grant Administration
gov.bc.ca/homeownergrant

APPLICATION FOR RETROACTIVE HOME OWNER GRANT

under the Home Owner Grant Act

FINAL **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 for the previous tax year by December 31.
- Send your completed application and supporting document(s) to the address on your property tax notice. To avoid penalties, your application must be received by the due date stated on your property tax notice.
- If you are claiming the home owner grant for the current tax year, complete the *Application for Home Owner Grant (FIN 78)*.
- 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 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, PO Box 9991 Stn Prov Govt, Victoria BC V8W 9R7 (telephone: Victoria at 250 356-8904 or toll-free at 1 888 356-2700).

PART A – APPLICANT INFORMATION (owner, or the spouse or relative of the deceased owner 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

REASON YOU DID NOT APPLY LAST YEAR

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 ()
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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, on December 31 of the previous tax year, you must have:

- been a Canadian citizen or permanent resident of Canada,
- lived in BC, and
- owned and occupied this residence as your principal residence. If the property taxes on the residence for the previous tax year have been paid, you must have paid those taxes.

1. I qualify for the home owner grant for the previous tax year and I am:

- the registered owner of the residence, or the spouse or relative of the deceased owner and at the date the owner passed away we both occupied this residence as our principal residence.

2. I also qualify for the additional grant amount because during the previous tax year, I: *[if eligible, check (✓) only one below]*

- was a senior aged 65 or older,
- received 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)]
- did not receive assistance as above, but I was a person with disabilities or I was living with a spouse or relative with disabilities and I provided a completed *Form B – Certificate of Physician and Property Owner (FIN 74)* to the tax collector in a previous tax year,
- was a surviving spouse of a veteran who received a War Veterans Allowance, or
- was a spouse or relative of a deceased owner who passed away that year and the owner would have been eligible as a senior or a person with disabilities.

FINAL **DRAFT**

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 owner 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

DATE SIGNED
YYYY / MM / DD

X

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Print Form

Clear Form

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