

Certificate of Eligible Occupants and Owner's Certificate

pursuant to the *Home Owner Grant Act*

Telephone: 250 356-8904
Toll-free: 1 888 355-2700
Email: hogadmin@gov.bc.ca

A ELIGIBILITY REQUIREMENTS

If you are:

- (a) the corporate owner of an eligible building containing eligible apartments, eligible housing units or an apartment building having 99 year lease apartments designated by the Lieutenant Governor in Council,
- (b) the corporate owner of a land cooperative, or
- (c) the owner or lessee of the owner of a multi dwelling leased parcel,

you may be able to claim home owner grants on behalf of residents living on your property. The grant is only available to those who are a Canadian citizen, a permanent resident and who ordinarily reside in British Columbia, and who occupy as their principal residence, the whole or part of the building(s) located on the property. If you claim and receive a grant, section 7 of the Act requires that you must pass on the benefit of the grant to the qualifying residents on your property.

Definitions

“additional grant” means the amount of the grant set out in Schedule 2 of the Act which is available to eligible occupants who are

- (i) over 65 years of age,
- (ii) eligible as a person with disabilities or as a spouse or relative of a person with disabilities, as defined in the *Home Owner Grant Act* Regulations,
- (iii) 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**
- (iv) in receipt of an allowance under the *War Veteran Allowance Act* (Canada) or the *Civilian War-related Benefits Act* (Canada) (WVA or CWRBA).

“basic grant” means the amount of the grant set out in Schedule 1 of the Act.

“eligible apartment” means an apartment that is occupied by an eligible occupant

- (a) that is located in an apartment building that is owned by a corporation that operates it exclusively for the benefit of its shareholders who have rights to occupy an apartment in it, and own shares or shares and other securities in the corporation that have a value equivalent to the value of that apartment in relation to the value of the apartment building, or
- (b) that is located in an apartment building designated by the Lieutenant Governor in Council and is leased under a lease, registered in the land title office, that has a term of at least 99 years and provides that the lessee is to pay current year taxes on the apartment building in the proportion that the value of the apartment bears to the value of the apartment building.

“eligible housing unit” means a housing unit that is occupied by an eligible occupant;

“eligible occupant” means an individual who is permanently resident in British Columbia and who occupies as his or her principal residence,

- (a) an apartment referred to in paragraph (a) of the definition of “eligible apartment”, in respect of which that individual owns in the corporation a share, or a share and other securities, that carry with it or them the right to occupy that apartment ,
- (b) an apartment referred to in paragraph (b) of the definition of “eligible apartment”, in respect of which that individual is a lessee of a lease referred to in that paragraph,
- (c) in relation to a land cooperative, a portion of the parcel which that individual has rights to occupy and in respect of which the individual owns shares or shares and other securities in the corporation that have a value equivalent to the value of the portion in relation to the value of the parcel,
- (d) in relation to a multi dwelling leased parcel, a residence owned by that individual on the parcel,
- (e) a housing unit that is, or is located in, a housing cooperative building, and that individual
 - (i) is a member of the housing cooperative association that owns the housing cooperative building, and
 - (ii) owns a share in the association that carries with it rights to occupy the housing unit, or
- (f) a housing unit that is, or is located in, a housing society building, and that individual holds from the society rights to occupy the housing unit that were acquired for at least the amount prescribed under section 18 (2) (e) of the *Home Owner Grant Act*.

“housing cooperative building” means land shown as a separate taxable parcel on a tax roll for the current year prepared by a collector and that:

- (a) is owned by a housing cooperative association under Part 2 of the *Cooperative Association Act*, and
- (b) has a taxable improvement on it that is used by the association to provide residential accommodation for the purpose referred to in section 66 of that Act.

“**housing society building**” means land shown as a separate taxable parcel on a tax roll for the current year prepared by a collector and that:

- (a) is owned by a society under the *Society Act*, and
- (b) has a taxable improvement on it that is used by the society to provide residential accommodation for persons who hold from the society rights to occupy the accom-odation that were acquired for at least the amount prescribed under section 18 (2) (e) of the *Home Owner Grant Act*.

“**housing unit**” means a self-contained residential accommodation unit that has cooking, sleeping, bathroom and living room facilities, and is, or is located in, a housing cooperative building or a housing society building;

“**land cooperative**” means a parcel of land that is owned by a corporation exclusively for the benefit of its shareholders who

- (a) have rights to occupy a portion of the parcel, and
- (b) own shares or shares and other securities in the corporation that have a value equivalent to the value of the portion in relation to the value of the parcel.

“**multi dwelling leased parcel**” means a parcel of land on which are located 2 or more residences, the owners of one or more of which, under leases having terms not less than a prescribed number of years, lease portions of the parcel from the owner of the parcel or from a lessee of the owner of the parcel and on which portion the owner of the residence has his residence.

“**spouse or relative of a deceased eligible occupant**” means the spouse or relative (child, grandchild, father, mother, brother or sister) of an eligible occupant who passed away in the current year if the spouse or relative was a Canadian citizen, a permanent resident and who ordinarily reside in British Columbia, and who occupy as their principal residence, the whole or part of the building(s) located on the property with the deceased occupant on the date of the eligible occupant’s death.

B INSTRUCTIONS TO OWNER – Please complete the Certificate of Eligible Occupants as follows:

Column

- 1 Enter unit number (in the case of single title building) or roll number (in the case of strata title building).
- 2 Enter amount of taxes attributed to the unit or suite excluding taxes assessed as a result of a referendum by the local school board (or any other referendum).
- 3 This column is to be completed by the eligible occupant, or spouse or relative of a deceased eligible occupant, if he or she is eligible for the Additional Grant.
- 4 Enter amount of the Basic Grant or Additional Grant attributed to unit or suite. This amount is to be applied to the taxes in Column 2.
- 5 Enter taxes payable as follows: the total of Column 2 minus the total of Column 4. This amount cannot be less than \$350 for an eligible occupant qualifying for the Basic Grant and \$100 for an eligible occupant qualifying for the Additional Grant.
- 6 Enter taxes assessed as a result of a local referendum on school spending. Please note that this amount is not used when calculating the amount of the grant.
- 7 Enter total taxes payable: the total of Column 5 plus the total of Column 6.
- 8 Type or print name and phone number of eligible occupant.
- 9 Have eligible occupant, or spouse or relative of a deceased eligible occupant, sign opposite name printed in Column 8.

After all columns have been completed, complete the Owner’s Certificate on Page 4. If a corporate seal is used, affix in the space provided and have it witnessed.

Return this form, signed and properly completed, to the Property Tax Collector for your area. Do this as soon as possible but in all cases no later than December 31 of the current tax year.

C INSTRUCTIONS TO ELIGIBLE OCCUPANTS

To qualify for the grant, you must meet the requirements of an “eligible occupant” or “spouse or relative of a deceased eligible occupant” as defined in Section A. Neither you nor your spouse may claim a grant on any other residence in this tax year. If you meet the eligibility criteria for the grant, complete page 3 of this form as follows:

1. If applicable, check the appropriate item in Column 3 if you qualify for the additional grant by reason of being:
 - (a) 65 years of age or over during this calendar year (include date of birth),
 - (b) a person with disabilities or the spouse or relative of a person with disabilities, as defined in the Home Owner Grant Act Regulations, who lives with you (PWD) (you must complete a Form B certificate),
 - (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) in receipt of, or being the spouse of a person who is in receipt of, or being the spouse of a deceased person who was at the time of death in receipt of, an allowance under the *War Veteran Allowance Act* (Canada) or the *Civilian War-related Benefits Act* (Canada) (WVA or CWRBA), or
 - (e) the spouse or relative of a deceased eligible occupant who would have been eligible under paragraph (a), (b), (c) or (d) (DEO).
2. Sign your full name in Column 9 opposite your name in Column 8.

IT IS AN OFFENCE TO MAKE A FALSE APPLICATION FOR THE HOME OWNER GRANT.

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 both this Act and section 26 of the *FOIPPA*. Questions about the collection or use of this information can be directed to the Information and Privacy Analyst, FOI Section, PO Box 9432 Stn Prov Govt, Victoria, BC V8W 9N6. (Telephone: Victoria at 250 356-8904, Vancouver at 604 660-2421 or toll-free at 1 800 663-7867 and ask to be re-directed.) **Email: FOI.QRYS@gov.bc.ca**

The information provided on this form may be shared for the purposes of administering the *Land Tax Deferral Act*, *Property Transfer Tax Act* and *Taxation (Rural Area) Act*.



OWNER'S CERTIFICATE

Please type or print clearly.

FOLIO NO.

NAME OF COLLECTOR	DATE OF APPLICATION YYYY / MM / DD
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ADDRESS OF COLLECTOR

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:

X

SIGNATURE OF WITNESS	ADDRESS OF WITNESS
X	
PHONE NO. ()	