

HOME OWNER GRANT - GENERAL INFORMATION

For concerns and/or questions regarding the collection of information under the Freedom of Information and Protection of Privacy (FOIPPA), contact the Branch Services Administrator, PO Box 9446 Stn. Prov. Govt., Victoria, BC V8W 9V6 (telephone: Victoria at 1-250-387-1246 or toll free at 1-800-663-7867 and your call will be redirected).

WHO MAY QUALIFY

1. You may qualify for a grant if:

(a) You are an owner (as defined in the *Local Government Act and the Taxation (Rural Area) Act*, which includes a lessee under a registered lease of 99 years or more who is required to pay the current year taxes).

(b) You are a Canadian Citizen or permanent resident and ordinarily reside in British Columbia and,

(c) You occupy, as your principal residence, the dwelling described on your application form.

2) You and your spouse, together, may qualify for only one grant on one residence in British Columbia in any one calendar year even if you live in separate residences (unless you are legally separated).

3) If you are the spouse, child, grandchild, parent, brother or sister of a qualifying deceased owner, you may be eligible for the grant in the year of the owner's death if the residence was your principal residence at the time of death.

4) You may qualify for the additional grant if:

(a) You are over 65 (please state your birth date on the application form), or

(b) You have a permanent disability, or are the spouse, child, grandchild, parent, step parent or person standing in the place of a parent, grandparent, brother or sister of a person with a permanent disability who resides in your home (complete the required forms which are available from your Collector). NB: Canada Pension Plan Disability Benefits do not qualify.

5) The Collector or Grant Administrator may require any documentation considered necessary to confirm your eligibility.

6) Corporations are not eligible for a grant unless they qualify as owners of the eligible buildings, land cooperatives or multi-dwelling leased parcels, as defined in the *Home Owner Grant Act*. Such owners must use the prescribed Form A which is available from your Collector.

7) If an owner is unable to apply in person, the owner's committee or a person appointed in writing as the owner's attorney (Power of Attorney) or authorized representative (Representation Agreement) may apply on behalf of the owner.

8) To avoid penalty for late payment of your taxes, you must apply for a grant on or before the tax due date (you may apply before the tax due date even if you are not paying your taxes before the due date).

9) A grant for the current tax year may not be allowed if an application for the grant is delivered to the Collector later than December 31 of that year. Extensions of one year may be allowed. Contact your Collector for more information.

BASIC GRANT (COLUMN B) - applicant is under 65 years of age

If the current year tax is less than \$1,120.00, the basic home owner grant is the amount of the current year's taxes less \$350. If the current year tax is \$1,120 or more, the basic home owner grant is \$770. The minimum tax payment required from applicants under 65 is \$350.

ADDITIONAL GRANT (COLUMN C) - applicant is 65 years of age or older In the YEAR of which Grant is claimed, or in receipt of an allowance under the *War Veteran Allowance Act (Canada)* or the *Civilian War-Related Benefits Act (Canada)*, or persons with disabilities as defined under the regulation. Veterans must attach a confirmation letter from Veterans Affairs Canada to the application.

If the current year tax is less than \$1,145, the additional grant is the amount of the current year tax less \$100. If the current year tax is \$1,145 or more, the additional grant is \$1,045. The minimum tax payment required from applicants under this heading is \$100.

The home owner grant is applicable first to the school tax levy. Any grant portion remaining is then applied to general municipal or local services tax and is shown as a residual grant. The grant cannot be used to reduce taxes below a minimum tax payable level.

NORTHERN AND RURAL AREA HOMEOWNER BENEFIT - a northern and rural homeowner benefit of up to \$200 will be available for the 2011 and subsequent tax years. To be eligible for the benefit, you must meet the requirements for the basic and/or additional grant, and your home must be located in British Columbia, but outside the Capital Regional District (CRD), Greater Vancouver Regional District (GVRD) and the Fraser Valley Regional District (FVRD).

HOME OWNER GRANT REDUCTION/ELIMINATION RULES - the grant will be reduced on a graduated scale. That is, the grant otherwise payable is to be reduced by \$5 for every \$1,000 of residential assessed value in excess of \$1,295,000. The Basic Grant with a Northern and Rural Home Owner Benefit is eliminated on homes assessed at \$1,449,000 or more, and the additional grant with a Northern and Rural Home Owner Benefit is eliminated on homes assessed at \$1,504,000 or more.