

Multi-Dwelling Leased Parcels: Applying for the Home Owner Grant

Home Owner Grant Act

This bulletin provides information on applying for the home owner grant if you own (or lease) property that qualifies as a multi-dwelling leased parcel.

Rural vs. municipal property owners: Rural property owners must apply to the Surveyor of Taxes or their local Service BC Centre. Municipal property owners must apply to their municipal, city, town, village or district municipality property tax office (i.e., you apply for the grant where you pay your property taxes).

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Do you Own a Multi-Dwelling Leased Parcel?

You may be able to claim home owner grants on behalf of residents living on your property, if all of the following are met:

- you own (or lease) a parcel of land that has at least two residences,
- you live in one of the residences,
- at least one of the residences is owned and lived in by another person, and
- there is a lease between you and that person for their use of the land, i.e., that person is your lessee.

The lease must be for at least one year and no more than three years (currently the prescribed number of years), and the lease must require the lessee to pay the property taxes.

For example, you live on a piece of property you own and someone else lives in a separate home on that property. They own their home, but there is a lease between you and that person for them to keep their home on the land. In a situation such as this, you may be able to claim the home owner grant on their behalf.

What to Include With Your Application

You must include *all* of the following with your application to apply for a home owner grant for a multi-dwelling leased parcel.

- A completed *Form A - Certificate of Eligible Occupants and Owner's Certificate* ([FIN 75](#)). This form contains detailed instructions for completion. You must submit a Form A each year you claim the grant.
- Your property tax notice.
- The lease agreement. This can be a photocopy of your original or renewal lease agreement (for more information, please see the section below, **Lease Requirements**).
- Proof of the lessee's equitable ownership in their residence, which may consist of:
 - a lease agreement, or
 - one of the following documents:
 - an unregistered agreement for sale of the residence,
 - an unregistered transfer of an estate in fee simple,

- an unregistered equitable interest in your original mortgage of the parcel,
- a *bona fide* mortgage between you and the lessee representing fair value of their residence, or
- a proof of purchase (such as cash or monetary consideration).

Please note: Rural taxpayers must also submit the *Form E - Application to Assessor for Assessment of Residential and Recreational Buildings on Multi-Dwelling Leased Parcels for Home Owner Grant* form with their application. Rural taxpayers must send a copy of the Form E to the BC Assessment office in their area each year.

Lease Requirements

You must provide a copy of the lease agreement with the original Form A application anytime you enter into a new lease. Lease agreements are for a maximum period of three years; therefore, you must submit a copy of the lease every three years or less, depending on the length of the lease agreement.

The copy of the lease agreement you send in with your application must include the following information:

- a description of the portion of the parcel occupied by the lessee,
- proof that the lessee has the right to own, erect, modify, demolish or remove their residence,
- a statement that the lessee is responsible for property taxes only on their residence, and
- specification that the lease term is at least one year but not more than three years.

Lease Registration

The land must first be subdivided before issuing a lease for more than three years. The lease must be a registerable document to protect the traditional ownership rights of the eligible occupant. However, it does not have to be registered with the land title office.

Lessee Requirements

The lessee must:

- not be a registered owner on title for the land,
- meet the eligible **occupant** qualifications described in the Form A ([FIN 75](#)),

- claim the home owner grant on the value of the residence only, and
- prove that they have equitable ownership in the residence.

Where to Send Your Application:

Rural Property Owners

If you are a rural property owner, please submit your application to either your local [Service BC Centre](#) or Surveyor of Taxes office by:

Mail: Surveyor of Taxes office
PO Box 9446 Stn Prov Govt
Victoria BC V8W 9V6

Courier: Property Taxation Branch
Main Floor, 1802 Douglas St
Victoria BC V8T 4K6

For more information, please visit our website at www.sbr.gov.bc.ca/individuals/Property_Taxes/Rural_Property_Tax/rpt.htm

Where to Send Your Application:

Municipal Property Owners

For all other property owners, please submit your application to your municipal, city, town or village property tax office. Check your property tax notice or the blue pages of your local telephone directory for the phone number.

Please visit the Home Owner Grant Administration website at www.sbr.gov.bc.ca/individuals/Property_Taxes/Home_Owner_Grant/hog.htm or contact your local tax office for more information.

Need more info?

Telephone (Victoria): 250 356-8904 or 250 387-8166

Toll free from anywhere in British Columbia: 1 888 355-2700

E-mail: hogadmin@gov.bc.ca

The information in this bulletin is for your convenience and guidance and is not a replacement for the legislation. The *Home Owner Grant Act* and Regulations are on our website at www.sbr.gov.bc.ca/individuals/Property_Taxes/Home_Owner_Grant/legislation.htm