



# HOME OWNER GRANT Partitioning of Assessed Value Calculation

under the *Home Owner Grant Act*

## INSTRUCTIONS

- Complete this form to partition your assessed property value. Send it, along with your completed home owner grant application, to the address on your property tax notice.
- Claim the home owner grant by the due date stated on your property tax notice to avoid penalties. If you miss the due date, you may apply until December 31; however, penalties may apply.
- You only need to complete this form once, not each year, as you do the home owner grant.

## INFORMATION

- 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*.
- For more information, visit our website at [gov.bc.ca/homeownergrant](http://gov.bc.ca/homeownergrant) or email [hogadmin@gov.bc.ca](mailto:hogadmin@gov.bc.ca) or call 250 387-0555 (Victoria) or 1 888 355-2700 (toll-free).

## PARTITIONING INFORMATION

- The partitioned value of a property is the property's assessed value divided by the number of residences on that property.
- Partitioning your property value may enable you to claim the home owner grant if:
  - The value of your property is assessed over \$1,600,000, and
  - Your property consists of your principal residence and at least one separate residence.

**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 26(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 250 387-0555 or toll-free at 1 888 355-2700).  
 Email: [hogadmin@gov.bc.ca](mailto:hogadmin@gov.bc.ca)

### PART A – APPLICANT INFORMATION

LAST NAME	FIRST NAME	MIDDLE INITIAL
PROPERTY FOLIO NUMBER <i>(see your property tax notice)</i>	TELEPHONE NUMBER (      )	EMAIL ADDRESS <i>(optional)</i>
PROPERTY ADDRESS <i>(include house number, street and city of residence)</i>		PROVINCE BC
		POSTAL CODE

### PART B – CALCULATE THE PARTITIONED VALUE OF YOUR PROPERTY

Enter the residential assessed value of your property from your property tax notice. <b>Note:</b> <i>if this amount is \$1,600,000 or less, do not complete this form – your tax notice will show the home owner grant amount.</i>	\$	A
Enter the number of residences located on your property that have their own cooking, sleeping, bathroom and living room facilities. <b>Note:</b> <i>A suite in your principal residence does not qualify as a separate residence.</i>		B
Enter the partitioned value <i>(Box A divided by Box B)</i>	\$	C

## PART C – CALCULATE THE HOME OWNER GRANT AMOUNT

You can calculate the home owner grant amount to help you work out the net tax amount owing. If you leave this part blank, your property tax office will do the calculation for you.

### Regular grant amount

If your property has an assessed or partitioned value of \$1,600,000 or less, the home owner grant may reduce your taxes up to \$570 or, if it is located in a northern and rural area, up to \$770.

If you meet all requirements but your property's assessed or partitioned value is over \$1,600,000, you may qualify for the grant at a reduced amount.

The grant is reduced by \$5 for each \$1,000 of assessed value over \$1,600,000. This means the grant is not available for properties assessed over \$1,714,000 (\$1,754,000 in a northern and rural area).

### Additional grant amount

If your property has an assessed or partitioned value of \$1,600,000 or less, the home owner grant may reduce your taxes up to \$845 or, if it is located in a northern and rural area, up to \$1,045.

If you meet all requirements but your property's assessed or partitioned value is over \$1,600,000, you may qualify for the grant at a reduced amount.

The grant is reduced by \$5 for each \$1,000 of assessed value over \$1,600,000. This means the grant is not available for properties assessed over \$1,769,000 (\$1,809,000 in a northern and rural area).

Enter the total taxes owing on your property tax notice	\$	D
Enter the grant amount	\$	E
Calculate total taxes payable ( <i>Box D minus Box E</i> )	\$	F

**NOTE: This is not your home owner grant application. You are responsible for applying for the grant and paying the correct net tax amount by the due date whether or not you complete Part C; otherwise penalties may be applied.**

## PART D – CERTIFICATION

- I certify that the information on this form is correct and complete to the best of my knowledge.
- I confirm my property consists of my principal residence and at least one separate residence.

SIGNATURE

X

DATE SIGNED  
YYYY / MM / DD