



EXPLANATORY NOTES HOME OWNER GRANT

These notes are intended for general guidance only and are subject to the detailed provisions in the Act and regulations.

Internet: www.sbr.gov.bc.ca/hog

To obtain the grant, you must complete and submit an application form. If you qualify for the additional grant (see below) and wish to obtain it, you must complete the box on the application form that best describes your qualification and provide the required information and forms.

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), and
- (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:

- you are over 65 (please state your birth date on the application form); or
- 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).

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 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.