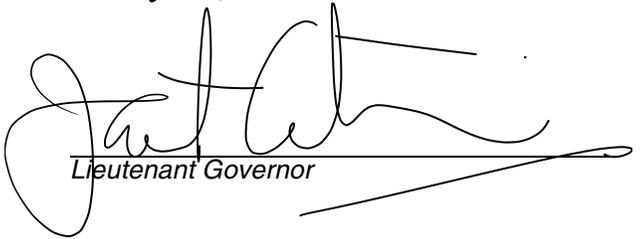


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 041

, Approved and Ordered January 28, 2021



Lieutenant Governor

Executive Council Chambers, Victoria

On the recommendation of the undersigned, the Lieutenant Governor, by and with the advice and consent of the Executive Council, orders that,

- (a) effective January 1, 2021, the Home Owner Grant Regulation, B.C. Reg. 100/2002, is amended as set out in the attached Schedule 1, and
- (b) effective February 15, 2021, the Home Owner Grant Regulation, B.C. Reg. 100/2002, is amended as set out in the attached Schedule 2.



Minister of Finance



Presiding Member of the Executive Council

(This part is for administrative purposes only and is not part of the Order.)

Authority under which Order is made:

Act and section: *Home Owner Grant Act*, R.S.B.C. 1996, c. 194, ss. 18 and 22

Other: OIC 363/2002

R10482637

SCHEDULE 1

- 1 *Section 8 of the Home Owner Grant Regulation, B.C. Reg. 100/2002, is amended by striking out “\$1 525 000” and substituting “\$1 625 000”.*
- 2 *The following section is added to Part 1:*

Prescribed dates for 2020 and 2021

- 8.21 For the purposes of section 20 (2) (a) and (b) of the Act, February 15, 2021 is prescribed.

SCHEDULE 2

- 1 *Section 1 of the Home Owner Grant Regulation, B.C. Reg. 100/2002, is amended*

(a) in subsection (1) by adding the following definition:

“**tax notice**” means any of the following:

- (a) a notice referred to in section 237 [general tax notices], 238 [copies of tax notices] or 241 (1) [taxation based on supplementary roll] of the *Community Charter*;
- (b) a receipt issued by a collector under the *Manufactured Home Act*;
- (c) a notice referred to in section 11 [date for payment of taxes] or 12 [due date for taxes levied in supplementary taxation notices] of the *Taxation (Rural Area) Act*;
- (d) a notice referred to in section 401A (3) [supplementary roll] of the *Vancouver Charter* or a tax statement referred to in section 403 [mailing and content of tax statements] of the *Vancouver Charter*, **and**

(b) by repealing subsection (3).

- 2 *Section 3 is repealed and the following substituted:*

Providing grant application forms

- 3 (1) An application for a grant, in the form approved by the grant administrator, must be included with a tax notice.
- (2) The requirement in subsection (1) may be satisfied by setting out on the tax notice the address of a publicly accessible website maintained by or on behalf of the minister where an application for a grant may be accessed.

- 3 *Section 5 is repealed and the following substituted:*

Additional information – property with multiple residences

- 5 An application for a grant in respect of a property described in section 3, 4 or 5 of the Act must be accompanied by an application, in the form approved by the grant administrator, completed by each person who is an eligible occupant in relation to the property.

- 4 Section 6 (1) is amended**
- (a) in paragraph (a) (i) by striking out** “his or her principal residence” **and substituting** “the person’s principal residence”,
 - (b) in paragraph (b) by striking out** “to the collector a certificate, in the form approved by the minister,” **and substituting** “to the grant administrator a certificate, in the form approved by the grant administrator,”,
 - (c) in paragraph (c) by striking out** “the collector” **and substituting** “the grant administrator”, **and**
 - (d) by repealing paragraph (c) (ii) and substituting the following:**
 - (ii) that is in the form approved by the grant administrator, and .
- 5 Section 7 is amended by adding** “paragraph (f) of the definition of “eligible occupant” and” **after** “For the purposes of”.
- 6 Section 8.21 is repealed.**
- 7 The following Part is added:**

PART 1.1 – GRANTS FOR THE 2020 AND 2021 TAX YEARS

Application of Part

- 8.3** This Part applies only in relation to the following:
- (a) an application for a grant for the 2020 tax year in respect of real property taxes that were current year taxes in relation to the 2020 tax year;
 - (b) an application for a grant for the 2021 tax year in respect of current year taxes.

Prescribed dates

- 8.4** For the purposes of section 20 (2) (a) and (b) of the Act, February 15, 2021 is prescribed.

Determination on application for grant

- 8.5** (1) On receipt of an application for a grant, the grant administrator may do any of the following:
- (a) approve the application for the amount of the grant claimed;
 - (b) approve the application for an amount that is greater or less than the amount of the grant claimed;
 - (c) disapprove the application for the grant.
- (2) If the grant administrator approves the application for an amount that is less than the amount of the grant claimed or disapproves the application for the grant, the grant administrator must, within 14 days after making the determination, give to the applicant written reasons for the determination.

- (3) If the grant administrator disagrees with an amount ascertained by an owner under section 3 (5), 4 (5) or 5 (5) of the Act, the owner must
 - (a) ascertain a new amount in accordance with the directions of the grant administrator, and
 - (b) file a new application for the grant.

Approval of grant for 2020

- 8.6**
- (1) The grant administrator may approve an application for a grant for the 2020 tax year in respect of a property if the owner of the property was entitled to the grant on December 31, 2020.
 - (2) If the grant administrator approves an application for a grant for the 2020 tax year in respect of a property located in a municipality,
 - (a) the minister must pay to the municipality an amount equal to the amount of the grant approved, and
 - (b) the municipality must pay to the owner of the property the surplus, if any, after applying the amount received from the minister under paragraph (a) to any outstanding taxes on the property.
 - (3) If the grant administrator approves an application for a grant for the 2020 tax year in respect of a property located outside a municipality, the minister must pay to the owner of the property an amount equal to the amount of the grant remaining, if any, after applying that amount to any outstanding taxes on the property.

Approval of grant for 2021

- 8.7**
- If the grant administrator approves an application for a grant for the 2021 tax year in respect of a property, either the municipality or, if the property is located outside a municipality, the minister, may refund to the owner of the property the amount, if any, by which any payments made by the owner in respect of the current year taxes exceed both of the following:
- (a) the amount of the current year taxes less the amount of the grant;
 - (b) any outstanding taxes on the property.

Reporting

- 8.8**
- (1) The grant administrator must report to a municipality information relating to a grant approved under section 8.5 in respect of property located within the municipality.
 - (2) A municipality must report to the grant administrator the information the grant administrator requires for the purpose of making a determination under section 8.5, including, without limitation, information about the real property taxes on a property located within the municipality.

8 *Section 13 (3) (d) and (4) (a) and (b) (ii) is amended by striking out “his or her principal residence” and substituting “the individual’s principal residence”.*