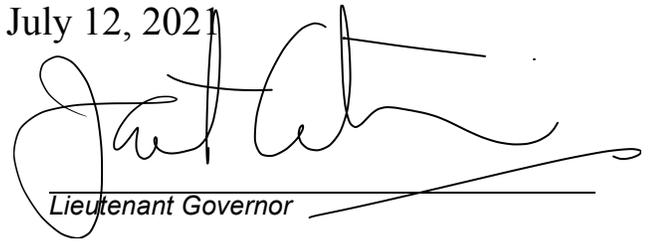


PROVINCE OF BRITISH COLUMBIA

ORDER OF THE LIEUTENANT GOVERNOR IN COUNCIL

Order in Council No. 475

, Approved and Ordered July 12, 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 the following, effective July 15, 2021:

- (a) sections 1 to 25 and 27 to 57 of the *Home Owner Grant Amendment Act, 2021*, S.B.C. 2021, c. 4, are brought into force;
- (b) the Home Owner Grant Regulation, B.C. Reg. 100/2002, is amended as set out in the attached Appendix 1;
- (c) the Manufactured Home Regulation, B.C. Reg. 441/2003, is amended as set out in the attached Appendix 2;
- (d) the Tax Notice (Home Owner Grant) Regulation set out in the attached Appendix 3 is made.



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 Amendment Act, 2021*, S.B.C. 2021, c. 4, s. 58;
Home Owner Grant Act, R.S.B.C. 1996, c. 194, s. 18;
Manufactured Home Act, S.B.C. 2003, c. 75, s. 40;
Community Charter, S.B.C. 2003, c. 26, s. 282;
Taxation (Rural Area) Act, R.S.B.C. 1996, c. 448, s. 57

Other: OIC 363/2002; OIC 1128/2003

R10514937

APPENDIX 1

- 1 *Parts 1 and 1.1 of the Home Owner Grant Regulation, B.C. Reg. 100/2002, are repealed and the following substituted:*

PART 1 – DEFINITION

Definition

- 1 In this regulation, “Act” means the *Home Owner Grant Act*.

PART 1.1 – PERSONS WITH DISABILITIES

Division 1 – Interpretation

Definitions and interpretation

- 2 (1) In this Part:
- “**additional grant**” means a grant in the amount set out in Schedule 2 or 4 of the Act, reduced, if required, in accordance with the Act;
 - “**applicable section of the Act**” means section 2 (2) (b), 3 (3) (b), 4 (3) (b) or 5 (3) (b) of the Act;
 - “**assistive device**” means a device designed to enable a person to perform a daily living activity that, because of a severe mental or physical impairment, the person is unable to perform;
 - “**daily living activities**”, in relation to a person who has a severe mental or physical impairment, means
 - (a) any of the following activities taking place within the person’s principal residence:
 - (i) preparing the person’s own meals;
 - (ii) managing the person’s own finances;
 - (iii) performing housework to maintain the person’s principal residence in an acceptable sanitary condition;
 - (iv) moving about in the person’s principal residence;
 - (v) performing personal hygiene and self-care;
 - (vi) managing the person’s own medication;
 - (vii) making decisions about the person’s own activities, care or finances;
 - (viii) effectively relating to, communicating with or interacting with others, or
 - (b) moving about on the land on which the person’s principal residence is situated;
 - “**health professional**” means any of the following:
 - (a) a medical practitioner;
 - (b) a nurse practitioner;

- (c) a registered psychologist who is authorized by the College of Psychologists of British Columbia to practise psychology;
- (d) an occupational therapist who is authorized by the College of Occupational Therapists of British Columbia to practise occupational therapy;

“help” means any of the following:

- (a) an assistive device;
- (b) the significant assistance or supervision of another person;
- (c) the services of an assistance animal;

“mental impairment” includes a mental disorder;

“person with disabilities” means a person who is a person with disabilities within the meaning of section 3 or 4;

“qualifying modification” means a qualifying modification within the meaning of section 5;

“relative” has the same meaning as in paragraph (a) of the definition of “relative” in section 1 of the Act;

“severe mental or physical impairment” means an impairment that is a severe mental or physical impairment within the meaning of section 6.

- (2) For the purposes of section 2 (2) (b) of the Act and this regulation, a person with disabilities resides with an owner if the person with disabilities occupies either the owner’s principal residence or other residence, as defined in section 2 (5) of the Act, that is part of the owner’s eligible residence.

Meaning of “person with disabilities” – grandparented class

- 3 (1) A person is, for a tax year, a person with disabilities for the purposes of an applicable section of the Act if,
 - (a) for one or more of the 2001 to 2016 tax years,
 - (i) the person was considered to be a person with disabilities under the applicable section of the Act, and
 - (ii) because of the circumstances described in subparagraph (i), an owner received an additional grant, and
 - (b) in the tax year,
 - (i) the person resides in the same residence in respect of which the additional grant was received, and
 - (ii) if the owner who received the additional grant was not the person with disabilities, that owner resides in the same residence in respect of which the additional grant was received.
- (2) Despite subsection (1) (b) (ii), a person does not cease to be a person with disabilities under this section for a tax year only because the additional grant is claimed by a different owner if that owner is the spouse or a relative of the person with disabilities.

Meaning of “person with disabilities” – general class

- 4 (1) A person is, for a tax year, a person with disabilities for the purposes of an applicable section of the Act if, in the tax year,
- (a) the person has a severe mental or physical impairment, and
 - (b) because of the severe mental or physical impairment,
 - (i) the person receives help to perform a daily living activity in the person’s principal residence, or
 - (ii) the person relies on a qualifying modification made to the person’s principal residence or the land on which the principal residence is situated.
- (2) A person is considered to receive help for the purposes of subsection (1) (b) (i) if, in the tax year, costs of at least \$150 per month on average are incurred to obtain the help.
- (3) A qualifying modification is considered to have been made for the purposes of subsection (1) (b) (ii) if
- (a) costs of at least \$2 000 have been incurred to make the qualifying modification, or
 - (b) both of the following apply:
 - (i) the principal residence or the land on which the principal residence is situated includes a feature that is a qualifying modification with a value of at least \$2 000, and
 - (ii) the principal residence was purchased by the person claiming the additional grant or, if different, the person with disabilities.
- (4) For the purposes of this section, costs are considered to be incurred if the costs are paid or payable by or on behalf of the person claiming the additional grant or, if different, the person with disabilities.

Meaning of “qualifying modification”

- 5 A qualifying modification is a modification that meets all of the following requirements:
- (a) the modification is necessary
 - (i) to enable a person to be mobile or functional within the person’s principal residence or on the land on which it is situated,
 - (ii) to enable a person to gain access to the person’s principal residence or the land, or
 - (iii) to reduce the risk of harm to the person within the principal residence or on the land, or in gaining access to the principal residence or the land;
 - (b) the modification
 - (i) is of an enduring nature and is integral to the principal residence or the land, or

- (ii) relates to the purchase and installation of a modular or removable version of an item of a type that can otherwise be installed as a permanent fixture to the principal residence or the land, including, but not limited to, modular ramps and non-fixed bath lifts;
- (c) the primary purpose of the modification is not to increase the value of the principal residence or the land.

Meaning of “severe mental or physical impairment”

- 6 An impairment is a severe mental or physical impairment if, in the opinion of a health professional,
- (a) the impairment is likely to continue for a period of at least 2 years,
 - (b) the impairment directly and significantly restricts a person’s ability to perform a daily living activity either continuously or periodically for extended periods, and
 - (c) as a result of the impairment,
 - (i) the person requires help to perform a daily living activity in the principal residence, or
 - (ii) the person requires a qualifying modification to the person’s principal residence or the land on which the principal residence is situated.

Division 2 – Application Requirements

Application – information required from health professional

- 7 (1) If required by the grant administrator, an application for an additional grant in relation to a person with disabilities within the meaning of section 4 must be accompanied by a document in which a health professional
- (a) certifies that the person has a severe mental or physical impairment,
 - (b) states the nature of the impairment, and
 - (c) certifies that, because of the impairment,
 - (i) the person requires the specific help the person is receiving in order to perform one or more daily living activities in the person’s principal residence, or
 - (ii) the person relies on the specific qualifying modification made to the person’s principal residence or the land on which the principal residence is situated.
- (2) A document required under subsection (1) must be filed with the grant administrator in the form and manner required by the grant administrator.

Application – other required information

- 8 (1) If required by the grant administrator, an application for an additional grant in relation to a person with disabilities within the meaning of section 4 must be accompanied by a document in which the person claiming the grant
- (a) certifies that, because of the severe mental or physical impairment,
 - (i) costs were incurred as contemplated by section 4 (2) or (3) (a), or

- (ii) the principal residence of the person with disabilities was purchased, and the principal residence or the land on which the principal residence is situated includes a feature, as contemplated by section 4 (3) (b) (i) and (ii),
 - (b) describes the help received, or the qualifying modification relied upon, by the person with disabilities, and
 - (c) certifies that, if the person with disabilities is not the person claiming the additional grant, the person claiming the grant resides with and is the spouse or a relative of the person with disabilities.
- (2) A document required under subsection (1) must be filed with the grant administrator in the form and manner required by the grant administrator and accompanied by the following:
- (a) in the case of costs contemplated by section 4 (2) or (3) (a), original receipts or other documentation, or both, setting out the actual amount of the costs incurred;
 - (b) in the case of a purchase contemplated by section 4 (3) (b) (ii), evidence, satisfactory to the grant administrator, of the cost to replace a feature referred to in section 4 (3) (b) (i).

2 Section 9 (2) is amended by adding the following definition:

“relative” has the same meaning as in paragraph (b) of the definition of “relative” in section 1 of the Act; .

3 Section 19 is amended by striking out “provide the applicant with” and substituting “give the applicant”.

4 The following Part is added:

PART 3 – GENERAL

Applicable amount

- 20** For the purposes of the definition of “applicable amount” in section 1 of the Act, the amount prescribed is 25% of the assessed value of the housing unit that is, or is located in, a housing society building determined at the time the right to occupy the housing unit was acquired.

Lease term for multi dwelling leased parcels

- 21** For the purposes of the definition of “multi dwelling leased parcel” in section 1 of the Act, the number of years prescribed is one.

Threshold amount

- 22** For the purposes of the definition of “threshold amount” in section 1 of the Act, the amount prescribed is \$1 625 000.

Application – properties with multiple residences

- 23 To enable a person to make an application for a grant in respect of a property described in section 3, 4, or 5 [*grants for various eligible properties*] of the Act,
 - (a) each person who is an eligible occupant in relation to the property must complete an application, in the form and manner, and containing the information, required by the grant administrator, and
 - (b) give the application to the person making the application for the grant.

Interest payable to government

- 24 (1) For the purposes of section 17.16 [*interest*] of the Act, interest must be calculated
 - (a) at the rate prescribed by subsection (2), and
 - (b) on a daily basis and compounded monthly.
- (2) The rate of interest under section 17.16 of the Act is, during each successive 3-month period beginning on July 1, October 1, January 1 and April 1 in every year, 3% above the prime lending rate of the principal banker to the Province on the 15th day of the month immediately preceding that 3-month period.

Certificate of lien form

- 25 The form set out in Schedule 3 is prescribed for the purposes of section 17.22 [*lien*] of the Act.

5 The following Schedule is added:

SCHEDULE 3

CREST Province of British Columbia Ministry of Finance

IN THE MATTER OF THE *HOME OWNER GRANT ACT*, R.S.B.C. 1996, CHAPTER 194, SECTION 17.22 AND IN THE MATTER OF THE INTEREST

OF..... [*name*]

IN.....

..... [*P.I.D. number and full legal description of land*]

CERTIFICATE OF LIEN

I certify that:

1
[*Debtor name*]

.....
[*Debtor address*]

is required to pay or remit an amount to the government under the *Home Owner Grant Act* but has not paid or remitted that amount.

- 2 The amount remaining unpaid or unremitted as of the date of this certificate is \$.....

AND TAKE NOTICE that on registration of this certificate in the land title office, the amount of the indebtedness to Her Majesty the Queen in right of the Province of British Columbia is a lien against the land described above.

Dated at....., British Columbia on.....[Date]

.....
Grant Administrator, *Home Owner Grant Act*

APPENDIX 2

1 Section 17 of the Manufactured Home Regulation, B.C. Reg. 441/2003, is amended

(a) by renumbering the section as section 17 (1),

(b) in subsection (1) by striking out “in the form prescribed under that Act”, and

(c) by adding the following subsection:

- (2) An application for a grant referred to in subsection (1) is considered to be included with a receipt if the receipt sets out the address of a publicly accessible website, maintained by or on behalf of the Minister of Finance, at which an application for a grant may be accessed free of charge.

APPENDIX 3

TAX NOTICE (HOME OWNER GRANT) REGULATION

Definitions

1 In this regulation:

“grant” has the same meaning as in the *Home Owner Grant Act*;

“property” has the same meaning as in the *Home Owner Grant Act*;

“property taxes” has the same meaning as in the *Home Owner Grant Act*;

“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 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*;
- (c) 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 that Act.

Including grant applications with tax notices

- 2** An application for a grant is considered to be included with a tax notice if the tax notice sets out the address of a publicly accessible website, maintained by or on behalf of the Minister of Finance, at which an application for a grant may be accessed free of charge.

Content of tax notice

- 3** A tax notice issued in relation to a property must include all of the following information:
 - (a) the amount of the grant that is set out in column 2 of Schedule 1 or 3 of the *Home Owner Grant Act*, as applicable to the property, opposite the amount of the property taxes set out in column 1 of that applicable Schedule;
 - (b) the amount of the grant that is set out in column 2 of Schedule 2 or 4 of the *Home Owner Grant Act*, as applicable to the property, opposite the amount of the property taxes set out in column 1 of that applicable Schedule;
 - (c) the amount of the property taxes on the property that are due if no amount of a grant is applicable;
 - (d) the amount of the property taxes remaining due after deducting the amount of the grant referred to in paragraph (a);
 - (e) the amount of the property taxes remaining due after deducting the amount of the grant referred to in paragraph (b).