

BILL 6 – 2021

HOME OWNER GRANT AMENDMENT ACT, 2021

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of British Columbia, enacts as follows:

- 1 The Home Owner Grant Act, R.S.B.C. 1996, c. 194, is amended by adding the following heading before section 1:*

PART 1 – INTERPRETATION .

- 2 Section 1 is amended*

- (a) by repealing the definition of “apartment building” and substituting the following:*

“apartment building” means land that

- (a) is, for a tax year, shown as a separate taxable parcel on a tax roll prepared by a collector for the tax year, and
- (b) has on it a taxable improvement that is a building containing at least 2 apartments; ,

- (b) by adding the following definition:*

“applicable amount” means the amount prescribed under section 18 (2) (a) [power to make regulations]; ,

- (c) by repealing the definition of “approved form” and substituting the following:*

“approved form” has the meaning given to it in section 18.1 (3.1) [supplements]; ,

- (d) by adding the following definitions:*

“assessed” means assessed under the *Assessment Act*;

“assessment” has the same meaning as in the *Assessment Act*; ,

- (e) by repealing the definition of “collector” and substituting the following:*

“collector” means,

- (a) in relation to the City of Vancouver, the Collector of Taxes referred to in section 400 [tax roll] of the *Vancouver Charter*,

- (b) in relation to a municipality other than the City of Vancouver, a collector as defined in section 1 *[definitions]* of the Schedule to the *Community Charter*, and
- (c) in relation to an area of land outside the boundaries of a municipality, the Surveyor of Taxes as defined in section 1 *[definitions]* of the *Taxation (Rural Area) Act*; ,

(f) by repealing the definition of “current year taxes”,

(g) in paragraph (b) (ii) of the definition of “eligible apartment” by striking out “current year taxes” and substituting “property taxes”,

(h) in paragraph (a) of the definition of “eligible land cooperative residence” and in paragraph (a) of the definition of “eligible multi dwelling leased parcel residence” by striking out “in the current tax year” and substituting “in a tax year”,

(i) in paragraph (f) of the definition of “eligible occupant” by striking out “prescribed under section 18 (2) (e)”,

(j) by repealing the definitions of “eligible residence”, “grant”, “grant administrator” and “housing cooperative building” and substituting the following:

“eligible residence” means land that

- (a) is, for a tax year, shown as a separate taxable parcel on a tax roll prepared by a collector for the tax year, and
- (b) has on it a taxable improvement that is a building occupied as residential accommodation;

“grant” means a grant applied or otherwise dealt with under this Act in relation to liability for property taxes;

“grant administrator” means the person designated under section 17.25 *[designation of grant administrator]* by the minister as the grant administrator;

“housing cooperative building” means land that

- (a) is, for a tax year, shown as a separate taxable parcel on a tax roll prepared by a collector for the tax year,
- (b) is owned by a housing cooperative under the *Cooperative Association Act*, and
- (c) has on it a taxable improvement that is used by the housing cooperative to provide the accommodation referred to in the definition of “housing cooperative” in section 1 *[definitions and interpretation]* of the *Cooperative Association Act*; ,

(k) by repealing paragraph (a) of the definition of “housing society building” and substituting the following:

(a) is, for a tax year, shown as a separate taxable parcel on a tax roll prepared by a collector for the tax year, ,

(l) in paragraph (c) of the definition of “housing society building” by striking out “prescribed under section 18 (2) (e)”,

(m) in the definition of “multi dwelling leased parcel” by striking out “his or her” and substituting “the owner’s”,

(n) by adding the following definition:

“**notice of disentitlement**” means a notice described in section 17.11 (1) [determination – not entitled to grant or supplement]; ,

(o) by repealing the definition of “outstanding taxes” and substituting the following:

“**outstanding taxes**” means all of the following:

- (a) property taxes that are, in relation to a tax year, due and unpaid;
- (b) taxes that would be property taxes were the taxes not, in relation to a tax year, in arrears or delinquent;
- (c) any penalties and interest on the taxes referred to in paragraph (a) or (b); ,

(p) in paragraph (a) (iii) (B) of the definition of “owner” by striking out “current year taxes” and substituting “property taxes”,

(q) by repealing the definition of “permanent resident” and substituting the following:

“**permanent resident of Canada**” means a permanent resident as defined in the *Immigration and Refugee Protection Act* (Canada); ,

(r) by repealing the definition of “person with disabilities”,

(s) in the definition of “principal residence” by striking out “his or her” and substituting “the individual’s”,

(t) by adding the following definitions:

“**property class**” has the same meaning as in the *Assessment Act*;

“**property taxes**” means the taxes that are, for a tax year,

- (a) imposed or levied on property that is assessed as property in the class 1 or class 9 property class, and

- (b) included in a tax notice,
but does not include
- (c) penalties or interest on the taxes,
- (d) taxes that are in arrears or delinquent, or penalties or interest on those taxes, or
- (e) a school referendum tax as defined in section 1 (1) [*definitions and interpretation*] of the *School Act*; ,

(u) in paragraph (a) of the definition of “relative” by striking out “in sections 2 (2), 3 (3), 4 (3) and 5 (3)” and substituting “in sections 2 (2) (b), 3 (3) (b), 4 (3) (b) and 5 (3) (b)”,

(v) in the definition of “residential value” by striking out “classified under the *Assessment Act* as Class 1 property” and substituting “assessed as property in the class 1 property class”,

(w) by repealing the definition of “spouse” and substituting the following:

“spouse” means a person who

- (a) is married to another person, or
- (b) has lived with another person in a marriage-like relationship for a continuous period of at least 2 years before one of the following:
 - (i) the death of either person;
 - (ii) the filing, by either person, of an application for a grant or supplement,

but does not include persons who

- (c) have, immediately before an occurrence described in paragraph (b) (i) or (ii), lived separate and apart for a period of at least 90 days because of a breakdown of their marriage or marriage-like relationship, or
- (d) are subject to a court order recognizing the separation of the persons; ,

(x) by adding the following definitions:

“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 that Act;

“**tax year**” means a calendar year; , **and**

(y) **in the definition of “threshold amount” by striking out** “under section 18 (2) (f)” **and substituting** “under section 18 (2) (b)”.

3 The following section is added:

Interpretation

1.1 In this Act,

- (a) a reference to a grant or supplement is a reference to a grant or supplement for a tax year, and
- (b) unless a contrary intention appears, a reference to a requirement that must be met to receive a grant or supplement for a tax year is a reference to a requirement that must be met in relation to the tax year.

4 The following heading is added before section 2:

PART 2 – GRANTS AND SUPPLEMENTS .

5 Section 2 is amended

- (a) **in subsection (1) (a) by striking out** “a permanent resident” **and substituting** “permanent resident of Canada”,
- (b) **in subsection (1) (c) by striking out** “his or her” **and substituting** “the owner’s”,
- (c) **in subsections (2) and (2.1) (b) by striking out** “current”,
- (d) **in subsection (3) (a) by striking out** “under the *Assessment Act*”,
- (e) **in subsection (4) by striking out** “net residential value” **and substituting** “net taxable residential value” **and by striking out** “under the *Assessment Act*”,
- (f) **in subsection (6) (a) by striking out** “a permanent resident and” **and substituting** “permanent resident of Canada and is”,
- (g) **in subsection (6) (b) by striking out** “his or her” **and substituting** “that person’s”,
- (h) **in subsection (7) (a) by striking out** “year” **and substituting** “tax year” **and by striking out** “he or she” **and substituting** “the deceased owner”,

- (i) in subsection (7) (b) by striking out “year” and substituting “tax year” and by striking out “would be or is entitled to receive as owner” and substituting “would be entitled to receive if the spouse or relative were an owner”, and*
- (j) in subsection (10) (c) by striking out “supply the grant administrator with any information or documentary evidence that the grant administrator considers necessary in order to” and substituting “give to the grant administrator any information or records the grant administrator requires to”.*

6 Section 2.1 is amended

- (a) in subsection (2) (c) (i) by striking out “his or her” and substituting “the deceased owner’s”, and*
- (b) in subsection (5) (c) by striking out “supply the grant administrator with any information or documentary evidence that the grant administrator considers necessary in order to” and substituting “give to the grant administrator any information or records the grant administrator requires to”.*

7 Section 3 is amended

- (a) in subsection (2) (a) by striking out “a permanent resident” and substituting “permanent resident of Canada”,*
- (b) in subsection (2) (c) by striking out “his or her” and substituting “the eligible occupant’s”,*
- (c) in subsections (3) and (3.1) (b) by striking out “current”,*
- (d) in subsection (4) by striking out “under the Assessment Act”,*
- (e) in subsection (5) by adding “of the grant” after “For the purposes of determining the amount”,*
- (f) in subsection (5) (a) by striking out “current year taxes” and substituting “property taxes” and by striking out “and that amount is the “Current Year Taxes” referred to in Schedules 1 to 4” and substituting “, and that amount is the “Amount of Property Taxes” referred to in Schedules 1 to 4”,*
- (g) in subsection (6) (a) by striking out “his or her” and substituting “that person’s”,*
- (h) in subsection (6) (b) by striking out “a permanent resident and” and substituting “permanent resident of Canada and is”, and*
- (i) in subsection (6) by striking out “year” in both places and substituting “tax year”.*

8 Section 4 is amended

- (a) in subsection (2) (a) by striking out “a permanent resident” and substituting “permanent resident of Canada”,**
- (b) in subsection (2) (c) by striking out “his or her” and substituting “the eligible occupant’s”,**
- (c) in subsections (3) and (3.1) (b) by striking out “current”,**
- (d) in subsection (4) by striking out “under the *Assessment Act*”,**
- (e) in subsection (5) by striking out “the amount that an owner is entitled to” and substituting “the amount of the grant to which an owner is entitled”,**
- (f) in subsection (5) (a) by striking out “current year taxes” and substituting “property taxes” and by striking out “and that amount is the “Current Year Taxes” referred to in Schedules 1 to 4” and substituting “, and that amount is the “Amount of Property Taxes” referred to in Schedules 1 to 4”,**
- (g) in subsection (6) (a) by striking out “his or her” and substituting “that person’s”,**
- (h) in subsection (6) (b) by striking out “a permanent resident and” and substituting “permanent resident of Canada and is”,**
- (i) in subsection (6) (c) by striking out “his or her” and substituting “that deceased occupant’s”, and**
- (j) in subsection (6) by striking out “year” in both places and substituting “tax year” and by striking out “he or she” and substituting “the eligible occupant”.**

9 Section 5 is amended

- (a) in subsection (2) (a) by striking out “a permanent resident” and substituting “permanent resident of Canada”,**
- (b) in subsection (2) (c) by striking out “his or her” and substituting “the eligible occupant’s”,**
- (c) in subsections (3) and (3.1) (b) by striking out “current”,**
- (d) in subsection (4) by striking out “under the *Assessment Act*”,**
- (e) in subsection (5) by striking out “the amount that an owner is entitled to” and substituting “the amount of the grant to which an owner is entitled”,**

(f) by repealing subsection (5) (a) and substituting the following:

(a) the amount of the property taxes applicable to each multi dwelling leased parcel residence in respect of only improvements that are assessed as property in the class 1 property class, and that amount is the “Amount of Property Taxes” referred to in Schedules 1 to 4, and ,

(g) in subsection (6) (a) by striking out “his or her” and substituting “that person’s”,

(h) in subsection (6) (b) by striking out “a permanent resident and” and substituting “permanent resident of Canada and is”,

(i) in subsection (6) (c) by striking out “his” and substituting “the deceased occupant’s”, and

(j) in subsection (6) by striking out “year” in both places and substituting “tax year” and by striking out “he or she” and substituting “the eligible occupant”.

10 Section 5.1 is amended

(a) in subsection (1) in the definition of “residential facility” by striking out “under section 18 (2) (f.1)”, and

(b) in subsection (2) by striking out “his or her” and substituting “the eligible person’s”.

11 Section 5.2 is amended

(a) in subsection (1) by striking out “his or her” and substituting “the eligible person’s”,

(b) in subsection (2) (b) by striking out “his or her” and substituting “that person’s”, and

(c) in subsection (5) by striking out “his or her” and substituting “the eligible person’s”.

12 Section 5.3 is amended

(a) in subsection (1) by striking out “his or her” and substituting “the eligible person’s” and by striking out “section 17” and substituting “section 17.11 [determination – not entitled to grant or supplement]”, and

(b) in subsection (2) by striking out “his or her” and substituting “the eligible person’s”.

13 Section 5.4 is repealed and the following substituted:

Obligation to provide information or records to grant administrator

5.4 On request by the grant administrator, an eligible person must give to the grant administrator any information or records the grant administrator requires to determine whether section 5.1 [*extended absence from principal residence*] applies to the eligible person in the tax year for which an application for a grant or supplement is made.

14 Section 6 is amended

(a) by renumbering the section as section 7.2,

(b) in subsection (1) by repealing paragraph (a) and substituting the following:

(a) an eligible residence, , **and**

(c) by repealing subsection (4) and substituting the following:

(4) A person is not entitled to a grant and is not eligible for a supplement in respect of property taxes imposed or levied on a part of any of the following that is assessed as property in a property class other than the class 1 or class 9 property classes:

- (a) an eligible residence;
- (b) an eligible apartment;
- (c) an eligible housing unit;
- (d) an eligible land cooperative residence;
- (e) an eligible multi dwelling leased parcel residence.

15 Section 6.1 (1) and (2) is amended by striking out “eligible for a grant or a supplement” and substituting “entitled to a grant or eligible for a supplement”.

16 The following section is added:

Grant – subdivision apportionment

6.2 If a collector has made an apportionment under any of the following provisions, an owner to whom the apportionment applies is entitled to a grant under this Act in the tax year to which the apportionment applies if the owner is otherwise entitled under this Act to the grant:

- (a) section 242 [*apportionment of property value taxes if land subdivided*] of the *Community Charter*;
- (b) section 47 [*apportionment of taxes*] of the *Taxation (Rural Area) Act*;
- (c) section 351 [*apportionment of taxes on subdivision*] of the *Vancouver Charter*.

17 Section 7 is amended

- (a) in subsection (2) by striking out “court that has jurisdiction” and substituting “court of competent jurisdiction”, and**
- (b) in subsection (5) (c) by striking out “supply the grant administrator with any information or documentary evidence that the grant administrator considers necessary in order to” and substituting “give to the grant administrator any information or records the grant administrator requires to”.**

18 Section 7.1 (7) (c) is amended by striking out “supply the grant administrator with any information or documentary evidence that the grant administrator considers necessary in order to” and substituting “give to the grant administrator any information or records the grant administrator requires to”.

19 The following headings are added before section 8:

PART 3 – ADMINISTRATION

Division 1 – Grant Applications, Adjustments and Cancellations .

20 Sections 8, 9 and 10 are repealed and the following substituted:

Grant application

- 8** (1) To claim a grant in respect of property taxes for a tax year, a person must file an application for the grant as follows:
- (a) subject to paragraph (b), on or before the last day of the tax year;
 - (b) if the grant is claimed under any of the following provisions, only after the person receives the tax notice for the tax year:
 - (i) section 3 [*grant for eligible apartments and housing units*];
 - (ii) section 4 [*grant for eligible land cooperative residences*];
 - (iii) section 5 [*grant for eligible multi dwelling leased parcel residences*].
- (2) An application under subsection (1) must be
- (a) filed in the form and manner, and containing the information, required by the grant administrator,
 - (b) accompanied by any information and records required by the grant administrator, and
 - (c) in accordance with the regulations.
- (3) If the person entitled to the grant is incapable of managing the person’s own affairs, a person who files the application under subsection (1) on behalf of the person entitled must be one of the following:

- (a) the person's committee as defined in section 1 [*definitions*] of the *Patients Property Act* if the committee is authorized to make decisions about the person's financial affairs;
 - (b) the person's attorney as defined in section 10 [*definitions*] of the *Power of Attorney Act*;
 - (c) the person's representative under the *Representation Agreement Act* if the representative is authorized to make decisions about the person's financial affairs or assets.
- (4) The grant administrator may require an applicant to provide any information or records the grant administrator considers necessary for the purpose of determining entitlement to a grant or the amount of a grant.

Late grant application

- 9 Despite section 8 (1) (a), the grant administrator may accept an application for a grant filed after the last day of the tax year for which the grant is claimed if
- (a) the application is filed on or before the last day of the following tax year, and
 - (b) the grant administrator is satisfied that the owner of the property in respect of which the grant is claimed was entitled to the grant on December 31 of the tax year for which the grant is claimed.

Determination on grant application

- 10 (1) On receipt of an application for a grant, the grant administrator may do any of the following:
- (a) approve the application for the grant in the amount claimed;
 - (b) approve the application for the grant in an amount that is different from the amount claimed;
 - (c) deny the application for the grant.
- (2) Within 14 days after making a determination under subsection (1) (b) or (c), the grant administrator must 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) [*grant for eligible apartments and housing units*], 4 (5) [*grant for eligible land cooperative residences*] or 5 (5) [*grant for eligible multi dwelling leased residences*], 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.

21 The following sections are added:

Adjustment of grant by grant administrator

- 10.1** (1) The grant administrator may adjust the amount of a grant approved under section 10 in respect of a property if
- (a) the grant administrator is satisfied that the applicant for the grant is, in respect of the property, entitled to a grant in an amount greater than the amount previously approved, and
 - (b) the grant administrator becomes aware of the entitlement on or before the last day of the tax year following the tax year for which the previously approved grant was claimed.
- (2) If a grant is adjusted under subsection (1) in respect of a property,
- (a) the grant administrator must give written notice of the adjustment to the applicant within 14 days after making the adjustment, and
 - (b) for the purposes of this Act, the amount of the grant as adjusted is the amount of the grant approved under section 10 in respect of the property for the tax year for which the grant was claimed.
- (3) If a grant is adjusted under subsection (1) in the tax year following the tax year for which the grant was claimed, section 14 (2) and (3) [*payment on grant approval*] applies to the difference between the amount of the previously approved grant and the amount of the grant as adjusted as if that difference were the entire amount of the grant approved.

Cancellation of grant by grant administrator

- 10.2** (1) In this section:
- “**new applicant**” means the person who files the application referred to in subsection (2) (a);
 - “**new grant**” means the grant in the amount to which the new applicant is entitled.
- (2) Subject to subsection (3), the grant administrator must cancel a grant approved under section 10 in respect of a property if, on or before the last day of the tax year following the tax year for which the grant was claimed,
- (a) the grant administrator receives, in respect of the property, an application for a grant from a person other than the applicant for the grant previously approved, and
 - (b) the grant administrator is satisfied that the person who filed the application referred to in paragraph (a) is, in respect of the property, entitled to a grant in an amount greater than the amount previously approved.

- (3) Subsection (2) does not apply if, in the tax year for which the new grant is claimed, the new applicant became an owner of the property in respect of which the new grant is claimed.
- (4) If a grant is cancelled under subsection (2) in respect of a property,
 - (a) the grant administrator must, within 14 days after cancelling the grant, give written notice of the cancellation and the effect of that cancellation to
 - (i) the applicant for the previously approved grant, and
 - (ii) the new applicant,
 - (b) the applicant for the previously approved grant may not, for the tax year, receive a grant in respect of a different property,
 - (c) for the purposes of this Act, only the new grant will be considered to have been made for the tax year in respect of the property, and
 - (d) despite the cancellation, the previously approved grant applied or otherwise dealt with under this Act is deemed to have been applied or otherwise dealt with in relation to the new applicant as if the amount of the previously approved grant were part of an amount of the new grant.
- (5) If a grant is cancelled under subsection (2) in the tax year following the tax year for which the grant was claimed, section 14 (2) and (3) [*payment on grant approval*] applies to the difference between the amount of the previously approved grant and the amount of the new grant as if that difference were the entire amount of the grant approved.

Adjustment of grant after assessment change

- 10.3** (1) This section applies if
- (a) the grant administrator has made a determination under section 10 in respect of an application for a grant for a tax year,
 - (b) an assessment of the property in respect of which the application was made is set aside or varied, and
 - (c) the change in the assessment affects the amount of the property taxes on the property for the tax year to which the assessment relates.
- (2) If this section applies,
- (a) the collector of the jurisdiction in which the property is located must notify the grant administrator of the change in the amount of the property taxes on the property for the tax year to which the assessment relates, and
 - (b) the grant administrator must again determine the amount of the grant, if any, to which the applicant for the grant was entitled for that tax year.

- (3) The grant administrator may, at the grant administrator's discretion, direct the collector to recover from or refund to the applicant, as applicable, any difference between the amount of the grant previously approved for that tax year and the amount of the grant determined under subsection (2) (b).
- (4) If the grant administrator issues a direction under subsection (3),
 - (a) the collector must comply with the direction, and
 - (b) sections 12 and 12.1 of this Act and section 124 (9) [*collection of school taxes by municipality*] of the *School Act* apply to the amount of the grant determined under subsection (2) (b) of this section as if that amount were a grant approved under section 10 of this Act in the tax year in which the determination is made.

22 *Section 11 is repealed.*

23 *The following heading is added before section 12:*

Division 2 – Payment and Other Dealings with Grants .

24 *Section 12 is repealed and the following substituted:*

Reporting

- 12** (1) To enable a municipality to exercise a power under section 124 (9) [*collection of school taxes by municipality*] of the *School Act* or to perform a duty under this Act, the grant administrator must, subject to the regulations, report to the municipality information relating to grants approved under section 10 of this Act in respect of the properties located within the municipality.
- (2) Subject to the regulations, a municipality must report to the grant administrator the information that the grant administrator requires to administer or enforce this Act, including, without limitation, information about the property taxes on the properties located within the municipality.
- (3) On or before the fifth business day in March of each tax year, a municipality must certify to the grant administrator, in the form and manner required by the grant administrator, that, in respect of property located within the municipality,
 - (a) each grant approved under section 10 for the previous tax year has been applied or otherwise dealt with by the municipality in accordance with this Act, and
 - (b) the total amount of all grants approved under section 10 for the previous tax year has been applied or otherwise dealt with by the municipality in accordance with this Act.

25 *The following section is added:*

Payments to municipalities

- 12.1** On receipt of the certification referred to in section 12 (3), the minister must pay to a municipality, out of the consolidated revenue fund, a positive amount, if any, equal to
- (a) the total amount of all grants approved under section 10 for the previous tax year in relation to property located in the municipality
- less
- (b) the total amount of all grants deducted by that municipality, under section 124 (9) [*collection of school taxes by municipality*] of the *School Act*, from taxes payable for that previous tax year under section 124 (2) of the *School Act*.

26 *Section 13 is repealed.*

27 *Section 13.1 (2) is amended by striking out “Subject to subsections (3) to (5)” and substituting “Subject to subsections (3) to (4.1)”.*

28 *Section 14 is repealed and the following substituted:*

Payment on grant approval

- 14** (1) If a grant is approved in respect of a property in the tax year for which the grant is claimed, a 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 the total amount of any payments made by the owner in respect of property taxes for the tax year exceeds the sum of the following:
- (a) the amount of the property taxes for the tax year less the amount of the grant;
 - (b) any outstanding taxes on the property.
- (2) If, in respect of a property located within a municipality, a grant is approved in the tax year following the tax year for which the grant is claimed,
- (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, in respect of a property located outside a municipality, a grant is approved in the tax year following the tax year for which the grant is claimed, the minister must pay to the owner of the property a positive amount, if any, equal to the amount of the grant less any outstanding taxes on the property.

- (4) An amount paid by the minister under this section must be paid out of the consolidated revenue fund.

29 Section 15 is amended

- (a) *by striking out* “received under section 12 of this Act” *and substituting* “received under section 12.1 [payments to municipalities] of this Act in respect of a tax year”,
- (b) *by striking out* “the current year taxes of” *and substituting* “property taxes on”, *and*
- (c) *by striking out* “with respect to which the grants were approved under section 10 (1)” *and substituting* “for the tax year for which the grants were approved under section 10 [determination on grant application]”.

30 Section 15.1 is amended

- (a) *in subsection (1) by striking out* “current year taxes and are to be considered part of the indebtedness for the current year taxes” *and substituting* “property taxes for the tax year and are to be considered part of the liability for those property taxes”, *and*
- (b) *in subsection (2) by striking out* “current year taxes” *and substituting* “property taxes” *and by striking out* “section 14 (3)” *and substituting* “section 14 (2)”.

31 Section 16 is amended

- (a) *by renumbering the section as section 17.34, and*
- (b) *in subsection (1) by striking out* “supplying” *and substituting* “giving”.

32 The following heading is added before section 17:

Division 3 – Audits, Repayment and Reviews .

33 Sections 17 and 17.1 are repealed and the following substituted:

Definition

- 17 In this Division, “**notice recipient**” means a person to whom a notice of disentitlement is given under section 17.11 (1).

Audit powers

- 17.1 (1) The grant administrator may request any information or records, or make any inquiries, the grant administrator considers necessary for the purpose of auditing a person’s entitlement to a grant approved under this Act.

- (2) Information or records requested under subsection (1) must be given to the grant administrator within 30 days after the date of the request.
- (3) If the grant administrator determines that an applicant for a grant was, for a tax year, entitled to a grant in an amount greater than the amount of the grant approved, subject to subsection (4), the grant administrator may refund to the applicant, out of the consolidated revenue fund, an amount equal to the difference.
- (4) Subsection (3) does not apply after the last day of the sixth tax year following the tax year for which a grant is claimed except in relation to a determination made under section 10.3 (2) (b) [*adjustment of grant after assessment change*].

Determination – not entitled to grant or supplement

- 17.11** (1) Subject to subsection (2), if the grant administrator determines that a person received an amount as a grant or supplement that the person was not entitled to receive, the grant administrator must, within 14 days after making the determination, give to the person a notice that includes all of the following:
- (a) the reasons for the determination;
 - (b) the amount the person is required to pay and the date by which the amount must be paid;
 - (c) information about the person's right, under section 17.15, to a review of the determination;
 - (d) the methods by which payment may be enforced under this Act.
- (2) Subsection (1) does not apply in relation to an amount received in a tax year that is more than 6 years before the tax year in which the determination is made unless the determination is made under section 10.3 (2) (b).

Repayment if not entitled

- 17.12** (1) Subject to section 17.13, a notice recipient must pay to the government, on or before the date set out in the notice of disentitlement, the total of the following amounts:
- (a) the amount of the grant or supplement the grant administrator determined the notice recipient was not entitled to receive;
 - (b) interest on the amount referred to in paragraph (a) from the date of the approval of the grant or supplement to the date of the notice of disentitlement.
- (2) Subject to section 17.13, if the notice recipient does not pay, on or before the date set out in the notice of disentitlement, the total amount referred to in subsection (1) of this section, the notice recipient must also pay to the government interest on the unpaid amount, including unpaid interest, from the date of the notice of disentitlement.

Waiver or cancellation

17.13 (1) In this section:

“**principal residence requirement**”, in relation to a residence, means a requirement under this Act that the residence be occupied by a person as the person’s principal residence as a condition of entitlement to a grant or eligibility for a supplement in respect of that residence;

“**residence**” means any of the following:

- (a) an eligible residence;
- (b) an eligible apartment or eligible housing unit in an eligible building;
- (c) an eligible land cooperative residence on a land cooperative;
- (d) an eligible multi dwelling leased parcel residence on a multi dwelling leased parcel.

(2) Despite the *Financial Administration Act* but subject to this section, the grant administrator may, within one year after the date of the notice of disentitlement, waive or cancel all or part of an amount otherwise payable by a notice recipient under section 17.12.

(3) Subject to subsection (4), if the grant administrator is satisfied that it is fair and reasonable to do so, the grant administrator may, in the following circumstances, waive or cancel all or part of an amount otherwise payable by a notice recipient under section 17.12:

- (a) both of the following circumstances apply:
 - (i) the amount relates to a grant or supplement received by the notice recipient in respect of a residence for a tax year in which no person met the applicable principal residence requirement for the residence;
 - (ii) the grant administrator is satisfied that, had the notice recipient applied for the grant or supplement in respect of another residence, the applicable principal residence requirement would have been met and the grant approved or supplement paid;
- (b) the circumstances, if any, established by regulation.

(4) A waiver or cancellation under subsection (3) is subject to the prior approval of the Lieutenant Governor in Council if the amount to be waived or cancelled is greater than \$25 000.

(5) The grant administrator may also waive or cancel all or part of an amount of interest otherwise payable by a notice recipient under section 17.12 if the grant administrator is satisfied that the notice recipient, in applying for a grant or supplement, relied on incorrect advice or information provided by a person who was employed by, or retained under a contract to perform services for, the government.

- (6) The grant administrator must give to a notice recipient written notice of a waiver or cancellation under this section.
- (7) If a notice recipient has paid an amount that is subsequently waived or cancelled under this section, the grant administrator must pay to the notice recipient, from the consolidated revenue fund,
 - (a) a refund of the amount paid by the notice recipient, and
 - (b) interest on the amount refunded from the date of the payment to the government to the date of the refund.

Owner must pass on benefit of refund

- 17.14** (1) Subject to subsection (2), an owner of an eligible building, land cooperative or multi dwelling leased parcel who receives an amount under any of the following must comply with section 7 (1) *[owner must pass on benefit of grant]* as if the amount were a grant referred to in that section:
- (a) section 14 *[payment on grant approval]*;
 - (b) section 17.1 (3) *[audit powers]*;
 - (c) section 17.13 (7) *[waiver or cancellation]*.
- (2) Subsection (1) does not apply to the extent that, at the time the amount is received,
- (a) the owner has already benefitted each eligible occupant in the amount of the grant that is attributable to the eligible occupant in accordance with section 7 (1), and
 - (b) an eligible occupant who received the benefit of the grant has not compensated the owner for the amount of the benefit.
- (3) If an owner fails to comply with subsection (1) in respect of an eligible occupant, the eligible occupant has a cause of action to recover from the owner, in a court of competent jurisdiction, the portion of the amount attributable to that eligible occupant's eligible apartment, eligible housing unit, eligible land cooperative residence or eligible multi dwelling leased parcel residence.

Review by minister

- 17.15** (1) A notice recipient may request a review of a determination made by the grant administrator other than a determination made under section 10.3 (2) (b) *[adjustment of grant after assessment change]*.
- (2) The request for review must
- (a) be in writing,
 - (b) be given to the minister within 90 days after the date of the notice of disentitlement, and

- (c) clearly set out a statement of all material facts and the reasons in support of the review.
- (3) On receiving a request for review, the minister must
 - (a) consider the matter,
 - (b) confirm, vary or reverse the determination made by the grant administrator, and
 - (c) promptly give to the notice recipient written notice of the decision on the review.
- (4) The minister may, in writing, delegate to a named person or to a class of persons any of the minister's duties under subsection (3).
- (5) If, as a result of the review, the minister reduces an amount set out in the notice of disentitlement or reverses a determination made by the grant administrator, the grant administrator must pay to the person, out of the consolidated revenue fund,
 - (a) a refund of any excess amount, including interest, paid by the person, and
 - (b) interest on the amount referred to in paragraph (a) from the date the person paid the amount to the government to the date of the refund.

Interest

17.16 Interest payable to the government under this Act must be calculated at the prescribed rate and in the prescribed manner.

34 *The following Division is added after section 17.16:*

Division 4 – Recovery of Amounts Owing

Amount to be collected as taxes

- 17.17** (1) In this section, “**notice recipient**” has the meaning given to it in section 17 [definition].
- (2) If, in respect of a grant, a person fails to pay an amount under section 17.12 [repayment if not entitled] by the date set out in the notice of disentitlement, the grant administrator may recover the amount by directing the collector of a jurisdiction in British Columbia to place the amount on the tax roll of that jurisdiction against any property owned by the notice recipient in that jurisdiction.
 - (3) If an amount is placed on a tax roll under subsection (2), the collector must also do the following:
 - (a) on a date specified in each year by the grant administrator, add interest calculated in accordance with section 17.16 to the amount, including interest, that remains unpaid on that date;

- (b) collect the total of the amounts placed on the tax roll in the same manner as taxes imposed or levied for that year under the *Community Charter*, the *Taxation (Rural Area) Act* or the *Vancouver Charter*, as applicable.
- (4) On placing an amount on a tax roll against the property of a notice recipient, the collector must promptly give notice to the notice recipient.
- (5) A municipality must pay to the minister any amount that is, under this section, placed on a tax roll of the municipality.

Court proceedings to recover amount owing

17.18 The government may commence a proceeding in a court of competent jurisdiction to recover an amount owing to the government under section 17.12 [*repayment if not entitled*] as a debt due to the government.

Summary proceedings

- 17.19** (1) If a person fails to pay an amount owing to the government under section 17.12 [*repayment if not entitled*], the grant administrator may issue a certificate specifying the amount owed and the name of the person who owes it.
- (2) The grant administrator may file with the Supreme Court a certificate issued under subsection (1).
 - (3) A certificate filed under subsection (2) has the same force and effect, and all proceedings may be taken on the certificate, as if it were a judgment of the court in favour of the government for the recovery of a debt in the amount specified in the certificate against the person named in the certificate.
 - (4) If the amount specified in a certificate filed under subsection (2) is different from the actual amount owing to the government under section 17.12, the grant administrator may correct the amount by issuing a new certificate specifying the revised amount owed and the name of the person who owes it.
 - (5) The grant administrator may file with the Supreme Court a certificate issued under subsection (4).
 - (6) A certificate filed under subsection (5)
 - (a) revises the certificate filed under subsection (2) that names the same person,
 - (b) is deemed to be filed at the same time as the certificate it revises, and
 - (c) has the same force and effect, and all proceedings may be taken on the certificate, as if it were a judgment of the court in favour of the government for the recovery of a debt in the amount specified in the certificate against the person named in the certificate.

Alternative remedies

- 17.20** (1) Remedies available to the government, other than the remedy under section 17.17 [*amount to be collected as taxes*], for the recovery of an amount owing to the government under section 17.12 [*repayment if not entitled*] may be exercised separately, concurrently or cumulatively.
- (2) The liability of a person for the payment of an amount owing to the government under section 17.12 is not affected by a fine or penalty imposed on or paid by the person for contravention of this Act.

Attachment of funds

- 17.21** (1) In this section, “**debtor**” means any person who is liable to pay an amount under section 17.12 [*repayment if not entitled*].
- (2) If the grant administrator knows or suspects that a person is or is about to become indebted or liable to make a payment to a debtor, the grant administrator may demand that that person pay to the government, on account of the debtor’s liability under section 17.12, all or part of the money otherwise payable to the debtor.
- (3) Without limiting subsection (2), if the grant administrator knows or suspects that a person is about to advance money to or make a payment on behalf of a debtor, or make a payment in respect of a negotiable instrument issued by a debtor, the grant administrator may demand that that person pay to the government, on behalf of the debtor’s liability under section 17.12, the money that would otherwise be advanced or paid.
- (4) If, under this section, the grant administrator demands that a person pay to the government, on account of a debtor’s liability under section 17.12, money otherwise payable by that person to the debtor as interest, rent, remuneration, a dividend, an annuity or other periodic payment, the demand
- (a) is applicable to all of those payments to be made by the person to the debtor until the liability under section 17.12 is satisfied, and
- (b) operates to require payments to the government out of each payment of the amount stipulated by the grant administrator in the demand.
- (5) Money or a beneficial interest in money in a savings institution
- (a) on deposit to the credit of a debtor at the time a demand is given, or
- (b) deposited to the credit of a debtor after a demand is given
- is money for which the savings institution is indebted to the debtor within the meaning of this section, but money on deposit or deposited to the credit of a debtor as described in paragraph (a) or (b) does not include money on deposit or deposited to the credit of a debtor in the debtor’s capacity as a trustee.

- (6) A demand under this section continues in effect until the earliest of the following:
 - (a) subject to paragraphs (b) and (c), the demand is satisfied;
 - (b) subject to paragraph (c), 90 days after the demand is given;
 - (c) 3 years after the demand is given, if the demand is made in respect of an outstanding legal claim or insurance claim that, if resolved in the debtor's favour, will result in money becoming available to the debtor.
- (7) Despite subsection (6), if a demand is made in respect of a periodic payment referred to in subsection (4), the demand continues in effect until it is satisfied unless no periodic payment is made or is liable to be made within 90 days after the demand is given, in which case the demand ceases to have effect at the end of that period.
- (8) Money demanded from a person by the grant administrator under this section becomes payable
 - (a) as soon as the person is given the demand, if that person is indebted or liable to make a payment to the debtor at the time the demand is given, or
 - (b) as soon as the person becomes indebted or liable to make a payment to the debtor, in any other case.
- (9) A person who fails to comply with a demand under subsection (2) or (4) is liable to pay to the government an amount equal to the amount that the person was required to pay under subsection (2) or (4).
- (10) A person who fails to comply with a demand under subsection (3) is liable to pay to the government an amount equal to the lesser of
 - (a) the total of the money advanced or paid, and
 - (b) the amount that the person was required to pay under subsection (3).
- (11) Money paid by any person to the government in compliance with a demand under this section
 - (a) satisfies the original liability to the extent of the payment, and
 - (b) is deemed to have been paid by that person to the debtor.

Lien

- 17.22** (1) In this section:
- “**amount owing**” means an amount owing to the government under section 17.12 [repayment if not entitled];
 - “**collateral**” has the same meaning as in the *Personal Property Security Act*;
 - “**financing statement**” has the same meaning as in the *Personal Property Security Act*;
 - “**inventory**” has the same meaning as in the *Personal Property Security Act*;

“personal property registry” means the registry under the *Personal Property Security Act*;

“proceeds” has the same meaning as in the *Personal Property Security Act*;

“purchase money security interest” has the same meaning as in the *Personal Property Security Act*;

“registered”, in relation to an owner, means registered in the land title office;

“security interest” has the same meaning as in the *Personal Property Security Act*.

- (2) If a person is required to pay an amount to the government under section 17.12 and does not pay the amount, the grant administrator may register a lien
 - (a) against the real property of
 - (i) the person, or
 - (ii) another person who is a registered owner of the property in respect of which the amount is owingby registering a certificate of lien in the prescribed form in the appropriate land title office in the same manner that a charge is registered under the *Land Title Act*, and
 - (b) against the personal property of
 - (i) the person, or
 - (ii) another person who is a registered owner of the property in respect of which the amount is owingby registering a financing statement in the personal property registry.
- (3) On registration of a certificate of lien against the real property of a person under subsection (2) (a), a lien is created on the real property against which the lien is registered for the amount owing.
- (4) On registration of a lien against the personal property of a person under subsection (2) (b), a lien is created on the present and after acquired personal property in which the person has a legal or equitable interest for the amount owing.
- (5) A lien registered under subsection (2) (b) against personal property does not have priority over
 - (a) a security interest that secures unpaid wages under section 87 (3) [*lien for unpaid wages*] of the *Employment Standards Act*, regardless of when that security interest arises, or
 - (b) a purchase money security interest in collateral other than collateral that at the time the purchase money security interest attaches is inventory or its proceeds.

- (6) In relation to a certificate of lien registered under subsection (2) (a) against the real property of a person, the grant administrator may register a certificate of lien in the form prescribed for the purposes of subsection (2) (a) in the appropriate land title office in the same manner that a charge is registered under the *Land Title Act* if
 - (a) the certificate of lien registered under subsection (2) (a) against the real property of the person contains a statement of the amount owing, and
 - (b) the grant administrator is satisfied that the amount referred to in paragraph (a) of this subsection that is stated in that certificate of lien is incorrect.
- (7) In relation to a financing statement registered under subsection (2) (b) against the personal property of a person, the grant administrator may register a financing change statement, as defined in the *Personal Property Security Act*, in the personal property registry if
 - (a) the financing statement registered under subsection (2) (b) against the personal property of the person contains a statement of the amount owing, and
 - (b) the grant administrator is satisfied that the amount referred to in paragraph (a) of this subsection that is stated in that financing statement is incorrect.
- (8) A certificate of lien registered under subsection (6) and a financing change statement registered under subsection (7) must contain a revised statement of the amount owing.
- (9) On registration of a certificate of lien against the real property of a person under subsection (6), the certificate of lien registered under subsection (2) (a) against the real property of the person is, at the same time it was originally registered, deemed to be revised to set out the amount owing as stated in the certificate of lien registered under subsection (6).
- (10) On registration of a financing change statement against the personal property of a person under subsection (7), the financing statement registered under subsection (2) (b) against the personal property of the person is, at the same time it was originally registered, deemed to be revised to set out the amount owing as stated in the financing change statement registered under subsection (7).
- (11) Despite section 13.1 [*access to and disclosure of records*], the grant administrator must,
 - (a) on the oral or written request of a person, disclose in writing the amount of the lien under this section registered against the personal or real property of the person, or

- (b) on the written request of a person accompanied by the written consent of a named person, disclose in writing the amount of the lien under this section registered against the personal or real property of the named person.

Notice of enforcement proceedings

- 17.23** (1) Before taking proceedings for the recovery of an amount owing to the government under section 17.12 [*repayment if not entitled*], the grant administrator must give notice of the grant administrator’s intention to enforce payment to
- (a) the person who owes the amount, and
 - (b) any other person in relation to whom payment may be enforced under section 17.22.
- (2) Failure to give notice under subsection (1) does not affect the validity of proceedings taken for the recovery of an amount owing to the government under section 17.12.

Limitation period

- 17.24** (1) In this section, “**collection proceeding**” means
- (a) a proceeding under section 17.18 [*court proceedings to recover amount owing*] for the recovery of an amount owing to the government,
 - (b) the filing of a certificate under section 17.19 [*summary proceedings*],
 - (c) the making of a demand under section 17.21 [*attachment of funds*], and
 - (d) the registration or enforcement of a lien under section 17.22 [*lien*].
- (2) A collection proceeding may be commenced at any time within 7 years after the date of the notice of disentitlement for the amount claimed in the collection proceeding.
- (3) Despite subsection (2), a collection proceeding that relates to a contravention of this Act or the regulations and that involves wilful default or fraud may be commenced at any time.
- (4) If, before the expiry of the limitation period that applies under subsection (2) to an amount claimed, a person acknowledges liability in respect of the amount claimed, the date of the notice of disentitlement is deemed to be the day on which the acknowledgement is made.
- (5) Subsection (4) does not apply to an acknowledgement, other than an acknowledgement referred to in subsection (6), unless the acknowledgement is
- (a) in writing,
 - (b) signed, by hand or by electronic signature within the meaning of the *Electronic Transactions Act*,

- (c) made by the person making the acknowledgement or the person's agent, and
 - (d) made to the government or an agent of the government.
- (6) In the case of an amount claimed to which the limitation period under subsection (2) applies, for the purposes of subsection (4), part payment of the amount by the person against whom the claim is or may be made or by the person's agent is an acknowledgement by the person against whom the claim is or may be made of liability in respect of the claim.
- (7) Section 24 (2), (4) and (10) [*limitation periods extended if liability acknowledged*] of the *Limitation Act* applies for the purposes of this section.
- (8) The liability of a person for the payment of an amount owing to the government under section 17.12 [*repayment if not entitled*] is not affected by the expiry of the limitation period that applies under subsection (2) to the amount claimed.

35 *The following heading is added after section 17.24:*

PART 4 – GENERAL .

36 *The following sections are added to Part 4:*

Designation of grant administrator

17.25 The minister may designate as grant administrator to administer this Act a person who is appointed under the *Public Service Act*.

Delegation

- 17.26** (1) The grant administrator may, in writing, delegate any of the grant administrator's powers or duties under this Act.
- (2) A delegation under subsection (1) may be to a named person or to a class of persons.

How and when documents are given by grant administrator

- 17.27** (1) If, under this Act, a document must or may be given by the grant administrator to a person, other than a municipality, the document may be given as follows:
- (a) if the person is an individual, by leaving the document with the individual;
 - (b) if the person is a corporation, by leaving the document with a board member or senior officer of the corporation;
 - (c) if the person is an extraprovincial corporation, by leaving the document with
 - (i) a person referred to in paragraph (b), or

- (ii) an attorney for the extraprovincial corporation;
 - (d) by sending the document by ordinary mail or registered mail to the last known address of the person according to the records of the grant administrator;
 - (e) by sending the document by electronic mail to the last known electronic mail address of the person according to the records of the grant administrator;
 - (f) by sending the document by fax to the last known fax number of the person according to the records of the grant administrator;
 - (g) by sending the document by another communication method agreed to by the person and the grant administrator.
- (2) If a person carries on business under a name or style other than the person's own name or style, a document to be given in accordance with this section may be addressed to the name or style under which the person carries on business.
- (3) A document sent by ordinary mail, registered mail, electronic mail, fax or a communication method referred to in subsection (1) (g) is conclusively deemed to have been given on the date the document was sent.
- (4) Despite subsection (3), if a notice of disentitlement is sent by ordinary mail, registered mail, electronic mail or fax, the notice, for the purposes of this Act, is deemed to have been given on the date of that notice.
- (5) For the purposes of this Act, the date of a notice given by the grant administrator is the date stated on the notice.

Proof of compliance

17.28 In a prosecution or any proceeding for any matter arising under this Act, the facts necessary to establish compliance on the part of the grant administrator with section 17.27 may be sufficiently proved in any court by the production of an affidavit of the grant administrator setting out the facts.

Proof of receipt

- 17.29** (1) Proof of the receipt by a person of a document to which section 17.27 applies may be established in any court by showing that the document was given in accordance with that section.
- (2) A person seeking to establish that a document referred to in subsection (1) was not received by the person bears the burden of establishing that fact.

How and when documents are given by minister

17.30 If, under this Act, a document must or may be given by the minister to a person,

- (a) the document may be given in accordance with section 17.27 (1), and

- (b) if the document is given in accordance with that section, the document is conclusively deemed to have been given on the date of that document.

When documents are filed with or given to grant administrator or minister

- 17.31** (1) If, under this Act, a document must or may be filed with or given to the grant administrator or minister, the document is conclusively deemed to have been filed or given on the date it is received by the grant administrator or minister, as the case may be.
- (2) If, under this Act, a document must or may be given to the minister, the document is conclusively deemed to have been given if delivered to the office of the deputy minister or another location designated by the deputy minister.

Payment

- 17.32** A person required to pay an amount to the government under this Act must pay the amount in the manner required by the grant administrator.

When payment is received

- 17.33** If, under this Act, an amount must or may be paid to the government, the amount is conclusively deemed to have been paid on the date it is received by the government.

37 Section 18 is amended by repealing subsections (2) and (2.1) and substituting the following:

- (2) Without limiting subsection (1), the Lieutenant Governor in Council may make regulations as follows:
 - (a) prescribing an amount as the applicable amount for the purposes of paragraph (f) of the definition of “eligible occupant” and paragraph (c) of the definition of “housing society building” in section 1 [definitions], which amount may be
 - (i) a specified amount, a specified percentage of the value of the housing unit or a specified portion of the value of the housing unit in relation to the value of the housing society building, and
 - (ii) different for different areas of British Columbia and for different ages of buildings;
 - (b) prescribing an amount as the threshold amount for the purposes of sections 2 (3) [grant for eligible residences], 3 (4) [grant for eligible apartments and housing units], 4 (4) [grant for eligible land cooperative residences] and 5 (4) [grant for eligible multi dwelling leased parcel residences];
 - (c) for the purposes of the definition of “residential facility” in section 5.1 (1) [extended absence from principal residence],

- (i) prescribing circumstances for the purposes of paragraph (b) of the definition, and
 - (ii) excluding premises, parts of premises, classes of premises or classes of parts of premises;
 - (d) respecting applications for grants and the information, authorizations and verifications that must be given in support of an application;
 - (e) respecting requirements that must be met for a person to be considered a person with disabilities;
 - (f) concerning payment of an amount by the minister to a municipality;
 - (g) for the purposes of section 12 [*reporting*], respecting reports by the grant administrator to municipalities and respecting reports by the municipalities to the grant administrator;
 - (h) for the purposes of the definitions of “low-income grant supplement information” and “veterans supplement information” in section 13.1 (1) [*access to and disclosure of records*], establishing information or categories of information;
 - (i) for the purposes of section 17.13 (3) (b) [*waiver or cancellation*],
 - (i) establishing circumstances in which an amount may be waived or cancelled, and
 - (ii) establishing conditions or limits on a waiver or cancellation in the circumstances referred to in subparagraph (i);
 - (j) extending the time, before or after the time has expired, for doing anything under this Act;
 - (k) defining a word or expression used but not defined in this Act;
 - (l) respecting any other matter for which regulations are contemplated by this Act.
- (2.1) In making regulations under subsection 2 (d), (e) or (i), the Lieutenant Governor in Council may do one or more of the following:
- (a) delegate a matter to the grant administrator;
 - (b) confer a discretion on the grant administrator;
 - (c) make different regulations for different persons, places, things or circumstances or for different classes of persons, places, things or circumstances;
 - (d) establish or define classes of persons, places, things or circumstances.

38 Section 18.1 is amended

- (a) in subsection (3) (a) by striking out “that must be supplied” and substituting “that must be given”,**

(b) by adding the following subsection:

(3.1) For the purposes of applying for a supplement, the approved form is the form that contains the information required by the grant administrator for the supplement. ,

(c) in subsection (4) by striking out “a grant administrator” and substituting “the grant administrator”,

(d) in subsection (4) (a) by striking out “supply the grant administrator with information or documentary evidence” and substituting “give to the grant administrator information or records”,

(e) in subsection (4) (b) by striking out “supply the grant administrator with information” and substituting “give to the grant administrator information or records”, and

(f) in subsection (4) (c) by striking out “supplied” and substituting “given” and by striking out “, or make” and substituting “or making”.

39 Sections 18.2, 20, 21 and 22 are repealed.

40 The Schedules are amended by repealing everything after section 22 and substituting the following:

SCHEDULE 1

(Sections 2 (1), 3 (2) and (5) (a), 4 (2) and (5) (a) and 5 (2) and (5) (a))

Item	Column 1 Amount of Property Taxes	Column 2 Amount of Grant
1	\$920 or more	\$570
2	Less than \$920	Amount of Property Taxes minus \$350

SCHEDULE 2

(Sections 2 (2) and (8), 2.1 (4) (a), 3 (3) and (5) (a), 4 (3) and (5) (a), 5 (3) and (5) (a) and 7.1 (6) (a))

Item	Column 1 Amount of Property Taxes	Column 2 Amount of Grant
1	\$945 or more	\$845
2	Less than \$945	Amount of Property Taxes minus \$100

SCHEDULE 3

(Sections 2 (1.1), 3 (2.1) and (5) (a), 4 (2.1) and (5) (a) and 5 (2.1) and (5) (a))

Item	Column 1 Amount of Property Taxes	Column 2 Amount of Grant
1	\$1 120 or more	\$770
2	Less than \$1 120	Amount of Property Taxes minus \$350

SCHEDULE 4

(Sections 2 (2.1) and (8), 2.1 (4) (b) and (5) (a), 3 (3.1) and (5) (a), 4 (3.1), 5 (3.1) and (5) (a) and 7.1 (6) (b))

Item	Column 1 Amount of Property Taxes	Column 2 Amount of Grant
1	\$1 145 or more	\$1 045
2	Less than \$1 145	Amount of Property Taxes minus \$100

Transitional Provisions

Transition – definitions

41 In sections 42 to 48 of this Act:

“**collector**” has the same meaning as in the *Home Owner Grant Act*, as amended by this Act;

“**grant**” has the same meaning as in the *Home Owner Grant Act*, as amended by this Act;

“**grant administrator**” has the same meaning as in the *Home Owner Grant Act*, as amended by this Act;

“**notice of disentitlement**” has the same meaning as in the *Home Owner Grant Act*, as it read immediately before the coming into force of section 33 of this Act;

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

“**tax year**” has the same meaning as in the *Home Owner Grant Act*, as amended by this Act.

Transition – interim process for 2020 and 2021 grants

- 42 On the coming into force of this section,
- (a) a grant approved by the grant administrator under section 20 (1) [*application for grant for 2020 or 2021*] of the *Home Owner Grant Act*, as that section read immediately before its repeal by this Act, is deemed to have been approved under section 10 [*determination on grant application*] of the *Home Owner Grant Act* as amended by this Act,
 - (b) an amount paid, refunded or otherwise applied by the minister or a municipality under section 21 [*approval of grant for 2020 or 2021*] of the *Home Owner Grant Act*, as that section read immediately before its repeal by this Act, is deemed to have been paid, refunded or otherwise applied under section 14 [*payment on grant approval*] of the *Home Owner Grant Act* as amended by this Act, and
 - (c) a report made by the grant administrator under section 22 [*regulations in relation to sections 20 and 21*] of the *Home Owner Grant Act*, as that section read immediately before its repeal by this Act, is deemed to have been made under section 12 [*reporting*] of the *Home Owner Grant Act* as amended by this Act.

Transition – meaning of “spouse”

- 43 (1) The definition of “spouse” in section 1 [*definitions*] of the *Home Owner Grant Act*, as that definition read immediately before its amendment by this Act, continues to apply in relation to an application for a grant for the 2020 tax year.
- (2) In relation to an application for a grant for the 2021 tax year, either of the following applies:
- (a) the definition of “spouse” in section 1 of the *Home Owner Grant Act*, as it read immediately before its amendment by this Act;
 - (b) the definition of “spouse” in section 1 of the *Home Owner Grant Act*, as amended by this Act.

Transition – adjustment of grant after assessment change

- 44 Section 10.3 [*adjustment of grant after assessment change*] of the *Home Owner Grant Act*, as added by this Act, applies in respect of an application for a grant made to a collector before January 1, 2021 as if the application had been made to the grant administrator and as if the determination in respect of that application had been made by the grant administrator.

Transition – certification and payments to municipalities

- 45 Section 12 [*reporting*] of the *Home Owner Grant Act*, as it read immediately before its amendment by this Act, continues to apply in respect of a grant approved by a collector for the 2020 tax year.

Transition – payment if there has been extension of time

- 46 Section 14 [*payment on grant approval*] of the *Home Owner Grant Act*, as it read immediately before its amendment by this Act, continues to apply in respect of a grant for the 2019 tax year that is approved by a collector in the 2020 tax year.

Transition – retention of records relating to grants

- 47 (1) This section applies to a record provided to a municipality by a person on application for a grant if
- (a) the record relates or may relate to a grant approved by the collector for the municipality, and
 - (b) on the date this section comes into force, the record is in the municipality's custody or control.
- (2) A municipality must retain the record for a period of 6 years after the date on which the record was provided to the municipality.

Transition – notices of disentitlement

- 48 On the coming into force of this section, Divisions 3 [*Audits, Repayment and Reviews*] and 4 [*Recovery of Amounts Owning*] of Part 3 of the *Home Owner Grant Act*, as added by this Act, apply in relation to a notice of disentitlement issued under section 17 (1) [*repayment of grants or supplements by persons not entitled*] of the *Home Owner Grant Act* before its amendment by this Act.

Transitional regulations

- 49 (1) Despite this or any other Act, the Lieutenant Governor in Council may make regulations as follows:
- (a) respecting any matter that the Lieutenant Governor in Council considers is not provided for, or is not sufficiently provided for, in this Act;
 - (b) making provisions that the Lieutenant Governor in Council considers appropriate for the purpose of more effectively bringing this Act into operation;
 - (c) making provisions that the Lieutenant Governor in Council considers appropriate for the purpose of preventing, minimizing or otherwise addressing any transitional difficulties encountered in bringing this Act into effect, including, without limitation, provisions making an exception to or a modification of a provision in an enactment or providing for the application or continued application of a previous enactment;
 - (d) resolving any errors, inconsistencies or ambiguities arising in this Act.
- (2) A regulation under subsection (1) may be made retroactive to a specified date that is not earlier than the date this section comes into force and, if made retroactive, is deemed to have come into force on the specified date.

- (3) To the extent of any conflict between a regulation under subsection (1) and this Act or another enactment, the regulation prevails.
- (4) This section and any regulations made under this section are repealed on December 31, 2024.

Consequential and Related Amendments

Adult Guardianship and Planning Statutes Amendment Act, 2007

- 50 *Section 82 of the Adult Guardianship and Planning Statutes Amendment Act, 2007, S.B.C. 2007, c. 34, is repealed.*

Budget Measures Implementation Act, 2001

- 51 *Section 9 of the Budget Measures Implementation Act, 2001, S.B.C. 2001, c. 3, is amended*
 - (a) *as it enacts section 15.2 (1) of the Home Owner Grant Act, R.S.B.C. 1996, c. 194, by striking out “in the year” and substituting “in the tax year” and by striking out “current year taxes and are to be considered part of the indebtedness for the current year taxes” and substituting “property taxes for the tax year and are to be considered part of the liability for those property taxes”, and*
 - (b) *as it enacts section 15.2 (2) of the Home Owner Grant Act by striking out “For current year taxes” and substituting “For property taxes”, by striking out “the current year taxes” and substituting “property taxes for the tax year” and by striking out “the Minister of Finance and Corporate Relations” and substituting “the minister”.*

Community Charter

- 52 *Section 237 (3) of the Community Charter, S.B.C. 2003, c. 26, is amended by striking out “A municipality must” and substituting “Subject to the regulations, a municipality must”.*

Economic Stabilization (COVID-19) Act

53 *Section 13 of the Economic Stabilization (COVID-19) Act, S.B.C. 2020, c. 19, is amended*

(a) *in subsection (8) by striking out “approved under section 10 of the Home Owner Grant Act in the applicable month” and substituting “approved in the applicable month under section 10 of the Home Owner Grant Act as it read immediately before the coming into force of section 20 of the Home Owner Grant Amendment Act, 2021”, and*

(b) *by adding the following subsection:*

(12) A reference in subsection (11) of this section to section 12 of the *Home Owner Grant Act* is to be read as a reference to section 12 of the *Home Owner Grant Act* as it read immediately before the coming into force of section 24 of the *Home Owner Grant Amendment Act, 2021*.

Manufactured Home Act

54 *Section 40 (2) of the Manufactured Home Act, S.B.C. 2003, c. 75, is amended by adding the following paragraph:*

(p) requiring a collector to issue a receipt for the payment of a deposit under section 26 (1) (d).

School Act

55 *Section 124 (9) of the School Act, R.S.B.C. 1996, c. 412, is amended by striking out “certified under section 12 (1) [certification and payments to municipalities]” and substituting “approved under section 10 [determination on grant application]”.*

Taxation (Rural Area) Act

56 *Section 21 of the Taxation (Rural Area) Act, R.S.B.C. 1996, c. 448, is amended*

(a) *in subsection (2) by striking out “the information that the Surveyor of Taxes considers appropriate” and substituting “the prescribed information, if any, and the information that the Surveyor of Taxes considers appropriate”, and*

(b) *by adding the following subsection:*

(10) Subject to the regulations, the Surveyor of Taxes must include with a taxation notice, mailed or otherwise sent to a taxpayer in accordance with this section, an application for a grant under the *Home Owner Grant Act*.

57 *Section 57 (2) is amended by adding the following paragraph:*

- (1) for the purposes of section 21 (2) and (10), respecting the information that must be included in or with a taxation notice.

Commencement

58 This Act comes into force by regulation of the Lieutenant Governor in Council.