

**NISGA'A HOME OWNER GRANT REGULATION**

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**NISGA'A LISIMS GOVERNMENT**

**NISGA'A LISIMS GOVERNMENT EXECUTIVE**

**NISGA'A HOME OWNER GRANT  
REGULATION**

made under the

**NISGA'A HOME OWNER GRANT ACT**

**UNOFFICIAL CONSOLIDATION  
CURRENT TO APRIL 25, 2018**

NISGA'A HOME OWNER GRANT REGULATION

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**TABLE OF CONTENTS**

**PART 1 – GENERAL .....3**

- 1. Definitions.....3
- 2. Tax notice – application form .....3
- 3. Persons with disabilities .....3
- 4. Schedule 1 grants and Schedule 2 grants .....5
- 5. Threshold amount.....6
- 6. Grant application form .....6
- 7. Rate of interest .....6
- 8. Manner of payment of section 14 amounts .....6

**PART 2 – SUPPLEMENTS.....8**

- 9. Definitions.....8
- 10. Qualifying as low-income individual – adjusted net income limit.....9
- 11. Circumstances in which application must not be accepted .....11
- 12. Amount of supplement – category 1 .....12
- 13. Amount of supplement – category 2 .....12
- 14. Limit on supplement.....12
- 15. Commencement.....13

**SCHEDULE 1 – AMOUNTS OF SCHEDULE 1 GRANTS.....14**

**SCHEDULE 2 – AMOUNTS OF SCHEDULE 2 GRANTS.....15**

**SCHEDULE 3 – GRANT APPLICATION FORM .....16**

NISGA'A HOME OWNER GRANT REGULATION

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**PART 1 – GENERAL****Definitions**

1. In this Regulation:

“**Act**” means the *Nisga'a Home Owner Grant Act*;

“**home owner grant application form**” means

- (a) the form set out in Schedule 3, or
- (b) if the Chief Financial Officer approves a form by which a person may apply for a grant under the Act, the form approved by the Chief Financial Officer;

“**physical assistance**” means regular and extensive supervision or care that is necessary in order for a person to manage normal daily functioning in their principal residence but does not include assistance for activities outside the principal residence;

“**relative**”,

- (a) in section 3(2)(b)(ii)(B) of this Regulation, has the same meaning as in paragraph (a) of the definition of “relative” in section 1 of the Act, and
- (b) in Part 2 of this regulation, has the same meaning as in paragraph (b) of the definition of “relative” in section 1 of the Act.

**Tax notice – application form**

- 2. (1) A home owner grant application form must be printed in full on the portion of the tax notice to be retained by the tax administrator after receipt of the tax for which the notice is prepared.
- (2) On request by a taxpayer, the tax administrator may provide a copy of the home owner grant application form to the taxpayer.

**Persons with disabilities**

- 3. (1) For the purposes of paragraph (a) of the definition of “person with disabilities” in section 1(1) of the Act, “**person with disabilities**” means a person who has a

NISGA'A HOME OWNER GRANT REGULATION

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permanent disability

- (a) for which there is no remedial therapy available that would significantly lessen the disability, and
  - (b) that is sufficiently severe that in order to manage normal daily functioning in the person's principal residence the person requires either
    - (i) physical assistance, or
    - (ii) structural modifications to the principal residence.
- (2) For the purposes of paragraph (b) of the definition of "person with disabilities" in section 1(1) of the Act, a person is eligible for the purposes of section 3(2)(b) of the Act if
- (a) the person, in order to manage normal daily functioning, either
    - (i) is receiving physical assistance in their principal residence in respect of which the owner is incurring costs that exceed \$150 per month,
    - (ii) has required either of the following to meet their disability needs, in respect of which the owner of their principal residence has incurred costs that exceed \$2 000:
      - (A) in the case of an existing principal residence, structural modifications to the principal residence;
      - (B) in the case of a principal residence that is newly constructed or being constructed, structural features that have been incorporated into the principal residence, or
    - (iii) has a principal residence with structural modifications completed by a previous owner that
      - (A) meet the disability needs of the person, and
      - (B) have a value that exceeds \$2 000, and
  - (b) there has been filed with the grant administrator, in a form approved by the Chief Financial Officer,
    - (i) a certificate completed by a medical practitioner confirming

**NISGA'A HOME OWNER GRANT REGULATION**

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- (A) that the person is a “person with a disabilities” as defined in subsection (1) of this section, and
- (B) the nature and extent of the person’s disabilities, and
- (ii) a certificate completed by the owner of the person’s principal residence confirming
  - (A) that because of the person’s disability, the owner either is incurring costs for physical assistance in the principal residence that exceed the monthly amount set out in paragraph (a)(i), has incurred costs for structural modifications to the principal residence that exceed the amount set out in paragraph (a)(ii), or has purchased a principal residence with structural modifications completed by a previous owner that have a value exceeding the amount set out in paragraph (a)(iii), and
  - (B) if applicable, that the owner is the spouse or a relative of the person and resides with the person.
- (3) An owner who
  - (a) has filed a certificate under subsection (2)(b)(ii), and
  - (b) has indicated in the certificate that the owner
    - (i) is incurring costs for physical assistance in the principal residence that exceed the monthly amount set out in subsection (2)(a)(i), or
    - (ii) has incurred costs for structural modifications to the principal residence that exceed the amount set out in subsection (2)(a)(ii),

must retain, for six years from the date on which the certificate is filed, the original receipts and documentation setting out the actual expenditures made for physical assistance or structural modifications, as applicable.

**Schedule 1 grants and Schedule 2 grants**

- 4. (1) The amounts set out in Schedule 1 are prescribed for the purposes of the definition of “Schedule 1 grant” in section 1(1) of the Act.

NISGA'A HOME OWNER GRANT REGULATION

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- (2) The amounts set out in Schedule 2 are prescribed for the purposes of the definition of “Schedule 2 grant” in section 1(1) of the Act.

**Threshold amount**

5. The amount of \$1 650 000 is prescribed for the purposes of the definition of “threshold amount” in section 1(1) of the Act.

**Grant application form**

6. An application for a grant must be in the home owner grant application form.

**Rate of interest**

7. (1) Interest payable under section 14(3)(b), (6)(b), (7)(a) or (12)(b) of the Act
- (a) begins to accrue on the day after the first date referred to in section 14(3)(b), (6)(b), (7)(a) or (12)(b) of the Act, as the case may be,
  - (b) accrues, during each successive four-month period beginning on September 1, January 1 and May 1 in every year, at a rate 3% above the prime lending rate of the principal banker to the Nisga'a Nation on the 15th day of the month immediately preceding the four-month period,
  - (c) is calculated on a daily basis and compounded monthly, and
  - (d) ceases to accrue on the second date referred to in section 14(3)(b), (6)(b), (7)(a) or (12)(b) of the Act, as the case may be.
- (2) Subsection (1) does not operate to require the payment of an amount of interest less than \$5.

**Manners of payment of section 14 amounts**

8. The following manners of payment are prescribed for amounts required to be paid under section 14(2), (3) and (7) of the Act:
- (a) payment at the principal administration offices of Nisga'a Lisims Government during normal business hours

NISGA'A HOME OWNER GRANT REGULATION

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- (i) by cheque or money order made payable to the Nisga'a Nation, or
  - (ii) by cash;
- (b) on such terms and conditions as the Chief Financial Officer may determine, payment by direct deposit into an account of the Nisga'a Nation.

**PART 2 – SUPPLEMENTS****Definitions****9.** In this Part:

“**adjusted net income**” means, in relation to an eligible individual for a relevant tax year, the adjusted net income of the eligible individual as determined under section 10;

“**dependent child**” means, in relation to an eligible individual for a relevant tax year, another individual who

- (a) is or was less than 19 years of age at some time during the relevant tax year,
- (b) resided with either or both of the eligible individual or the eligible individual’s shared-income partner for, as applicable,
  - (i) in the case of an application for a supplement that is made in the relevant tax year, at least 50% of the time in the relevant tax year up to the date the application is made, or
  - (ii) in the case of an application for a supplement that is made in the subsequent tax year, at least 50% of the time in the relevant tax year, and
- (c) relied on either or both of the eligible individual or the eligible individual’s shared-income partner for the necessities of life for, as applicable,
  - (i) in the case of an application for a supplement that is made in the relevant tax year, at least 50% of the time in the relevant tax year up to the date the application is made, or
  - (ii) in the case of an application for a supplement that is made in the subsequent tax year, at least 50% of the time in the relevant tax year;

“**eligible individual**” means an owner, spouse or relative referred to in section 4(1) of the Act;

“**net income**” of an individual for a taxation year means



## NISGA'A HOME OWNER GRANT REGULATION

- (a) subject to paragraph (b), the net income of the individual for that taxation year as determined under section 3 of the *Income Tax Act* (Canada), or
- (b) \$0, if the net income of the individual for that taxation year as determined under section 3 of the *Income Tax Act* (Canada) is less than \$0;

“**previous tax year**” means, in relation to a relevant tax year, the taxation year immediately preceding the relevant tax year;

“**relevant property**” means, in relation to an owner, spouse or relative referred to in section 4(1) of the Act who is affected by the reduction or elimination of the amount of a grant as described in that provision, the eligible residence referred to in that provision;

“**relevant tax year**” means the taxation year in relation to which an eligible individual is applying for a supplement;

“**shared-income partner**” means, in relation to an eligible individual for a relevant tax year, another individual who

- (a) is the eligible individual’s spouse at the time the application for a supplement is made, and
- (b) was the eligible individual’s spouse at some time during the relevant tax year;

“**subsequent tax year**”, in relation to a relevant tax year, means the taxation year immediately following the relevant tax year.

### Qualifying as low-income individual – adjusted net income limit

10. (1) An eligible individual qualifies as a low-income individual for the purposes of section 4(1)(b) of the Act and the definition of “qualifying low-income individual” in section 1(1) of the Act in relation to a relevant tax year if the eligible individual’s adjusted net income for the relevant tax year does not exceed \$32 000.
- (2) If an eligible individual does not have a shared-income partner in relation to a relevant tax year, the adjusted net income of the eligible individual for that relevant tax year is
- (a) the net income of that eligible individual for the previous tax year, minus the total of the following, as applicable:

## NISGA'A HOME OWNER GRANT REGULATION

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- (b) \$3 000, if the eligible individual is 65 years of age or older at any time during the relevant tax year;
- (c) for each dependent child of the eligible individual for the relevant tax year,
- (i) \$3 000,
- minus
- (ii) one-half of any deduction that the eligible individual claimed under section 63 of the *Income Tax Act* (Canada) for the previous tax year with respect to the dependent child, to a maximum of \$3 000;
- (d) in relation to amounts received under the *Universal Child Care Benefit Act* (Canada),
- (i) amounts that the eligible individual included for the previous tax year under section 56(6) of the *Income Tax Act* (Canada),
- minus
- (ii) any repayments that were deducted by the eligible individual under section 60(y) of the *Income Tax Act* (Canada) for the previous tax year;
- (e) \$3 000 for each person in respect of whom the eligible individual claimed a deduction under section 118.3 of the *Income Tax Act* (Canada) for the previous tax year.
- (3) If an eligible individual has a shared-income partner in relation to a relevant tax year, the adjusted net income of the eligible individual for that relevant tax year is
- (a) the total of
- (i) the net income of the eligible individual for the previous tax year, and
- (ii) the net income of the shared-income partner for the previous tax year,
- minus the total of the following, as applicable:

## NISGA'A HOME OWNER GRANT REGULATION

- 
- (b) \$3 000 for the shared-income partner;
  - (c) \$3 000, if the eligible individual is 65 years of age or older at any time during the relevant tax year;
  - (d) \$3 000, if the shared-income partner is 65 years of age or older at any time during the relevant tax year;
  - (e) for each dependent child of the eligible individual or the shared-income partner for the relevant tax year,
    - (i) \$3 000,
    - minus
    - (ii) one-half of any deduction that the eligible individual or the shared-income partner claimed under section 63 of the *Income Tax Act* (Canada) for the previous tax year with respect to the dependent child, to a maximum of \$3 000;
  - (f) in relation to amounts received under the *Universal Child Care Benefit Act* (Canada),
    - (i) amounts that the eligible individual or the shared-income partner included for the previous tax year under section 56(6) of the *Income Tax Act* (Canada),
    - minus
    - (ii) any repayments that were deducted by the eligible individual or the shared-income partner under section 60(y) of the *Income Tax Act* (Canada) for the previous tax year;
  - (g) \$3 000 for each person in respect of whom the eligible individual or the shared-income partner claimed a deduction under section 118.3 of the *Income Tax Act* (Canada) for the previous tax year.

**Circumstances in which application must not be accepted**

- 11.** An application for a supplement for a relevant tax year must not be accepted by the grant administrator if the applicant or the applicant's shared-income partner did not file a return of income under the *Income Tax Act* (Canada) for the previous tax year.

**Amount of supplement – category 1**

- 12.** (1) In this section, “**category 1 applicant**” means a qualifying low-income individual for a relevant tax year who
- (a) satisfies all conditions of eligibility for a supplement under the Act and this Regulation for the relevant tax year, and
  - (b) has an adjusted net income for the relevant tax year that does not exceed \$30 000.
- (2) For the purposes of the definition of “supplement” in section 1(1) of the Act, a category 1 applicant is entitled to a supplementary reduction of indebtedness for current year taxes in a relevant tax year in an amount equal to the amount of the grant reduction or elimination under section 3(3) of the Act to which the category 1 applicant is subject for the relevant tax year.

**Amount of supplement – category 2**

- 13.** (1) In this section, “**category 2 applicant**” means a qualifying low-income individual for a relevant tax year who
- (a) satisfies all conditions of eligibility for a supplement under the Act and this Regulation for the relevant tax year, and
  - (b) has an adjusted net income for the relevant tax year that exceeds \$30 000 but does not exceed \$32 000.
- (2) For the purposes of the definition of “supplement” in section 1(1) of the Act, a category 2 applicant is entitled to a supplementary reduction of indebtedness for current year taxes in a relevant tax year in an amount equal to one-half the amount of the grant reduction or elimination under section 3(3) of the Act to which the category 2 applicant is subject for the relevant tax year.

**Limit on supplement**

- 14.** Despite sections 12 and 13, an applicant is not eligible to receive a supplement if the amount of the supplement would be less than \$25.

NISGA'A HOME OWNER GRANT REGULATION

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**Commencement**

15. This Regulation comes into force on January 1, 2015.

NISGA'A HOME OWNER GRANT REGULATION

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**SCHEDULE 1 – AMOUNTS OF SCHEDULE 1 GRANTS**

<b>Current Year Taxes</b>	<b>Amount of Grant</b>
\$1 120 or more	\$770
Less than \$1 120	Current Year Taxes minus \$350

## NISGA'A HOME OWNER GRANT REGULATION

**SCHEDULE 2 – AMOUNTS OF SCHEDULE 2 GRANTS**

<b>Current Year Taxes</b>	<b>Amount of Grant</b>
\$1 145 or more	\$1 045
Less than \$1 145	Current Year Taxes minus \$100

NISGA’A HOME OWNER GRANT REGULATION

**SCHEDULE 3 – GRANT APPLICATION FORM**

*Nisga’a Home Owner Grant Act*  
(Section 9(1))

**APPLICATION FOR NISGA’A NATION HOME OWNER GRANT – 20[year]**

**APPLICANT**

Print Name in Full \_\_\_\_\_

Address of Principal Residence \_\_\_\_\_

Telephone No. and Email Address (if available) \_\_\_\_\_

Taxes Paid: \$\_\_\_\_\_ Due Date: July 2, [year]

<i>[name of taxable owner, location of property, and parcel identification number if available]</i>		<b>Folio No.</b> ◆
<b><u>A</u></b> <b>Taxes if No Grant</b>	<b><u>B</u></b> <b>Taxes if Basic Grant</b>	<b><u>C</u></b> <b>Taxes if Senior or Disability Grant</b>
\$◆	\$◆	\$◆

● **I certify that** I have read and understand the Nisga’a Nation home owner grant eligibility requirements on the back of this form.

● **I certify that** I have not applied and will not apply for a home owner grant for this calendar year in respect of any other property under the *Nisga’a Home Owner Grant Act* or the *Home Owner Grant Act* (British Columbia).

● **I certify that I qualify for:** *(Check only one of Basic Grant, Senior Grant or Disability Grant.)*

- Basic Grant** I meet **all** requirements for the Basic Grant. *(See back of form.)*
- Senior Grant** I meet **all** requirements for the Basic Grant and am **65** years of age or older this year. **My birth date is** \_\_\_\_\_. *(See back of form.)*
- Disability Grant** I meet **all** requirements for the Basic Grant and **all** requirements for the Disability Grant. *(See back of form. Enclose required supporting documents.)*

● I understand that the grant administrator may require any documentation necessary to establish my eligibility for this grant, and may confirm any relevant facts from records of the Nisga’a Nation, British Columbia or Canada.

\_\_\_\_\_  
**Signature of Taxable Owner** (or Spouse or Eligible Relative of Deceased Owner) **Date:** \_\_\_\_\_

*See important information about Nisga’a Nation home owner grants on back of form. It is an offence (subject to a penalty of up to \$10 000) to make a false application for a Nisga’a Nation home owner grant.*



## NISGA'A HOME OWNER GRANT REGULATION

[back of form]

## IMPORTANT INFORMATION – NISGA'A NATION HOME OWNER GRANTS

1. **QUALIFICATION FOR BASIC GRANT** – To qualify for a Basic Grant, **you must**:
  - (a) be the **taxable owner** (or the spouse or an eligible relative of the deceased taxable owner) of the property identified in the application form;
  - (b) be a **Canadian citizen** or permanent resident of Canada;
  - (c) be **ordinarily resident** on Nisga'a Lands; **and**
  - (d) occupy as your **principal residence** the whole or a part of a building located on that property (and, in the case of a spouse or eligible relative of a deceased taxable owner, have occupied the whole or part of that building as your principal residence on and since the date of the owner's death).
2. **QUALIFICATION FOR SENIOR GRANT** – To qualify for a Senior Grant, **you must** satisfy all the requirements for a **Basic Grant** set out above **and** be **65** years of age or older during the current year.
3. **QUALIFICATION FOR DISABILITY GRANT** – To qualify for a Disability Grant, **you must** satisfy all the requirements for a **Basic Grant** set out above **and** either:
  - (a) qualify as a person with disabilities under the *Nisga'a Home Owner Grant Regulation* (or be the spouse or an eligible relative of such a person with disabilities and reside with the person); or
  - (b) be designated as a person with disabilities **and** receiving disability assistance, hardship assistance or a supplement under the *Employment and Assistance for Persons with Disabilities Act* (British Columbia).

**You must enclose supporting documents. Contact the grant administrator for more details.**
4. **MAKING APPLICATION FOR GRANT** – If you qualify for and wish to receive a Nisga'a Nation home owner grant, you must submit a Nisga'a Nation home owner grant application **each year**. You should submit an application in a year even if you believe you are not liable for taxes in that year. Your application must be either delivered by hand to the **principal administrative office of Nisga'a Lisims Government in Gitlaxt'aamiks, British Columbia** or mailed to the following mailing address for that building: **Nisga'a Nation Property Taxes, PO Box 231, 2000 Lisims Drive, Gitlaxt'aamiks, BC, V0J 1A0.**
5. **PENALTIES AND DEADLINES** – If you are liable for taxes and qualify for a Nisga'a Nation home owner grant in a year but your Nisga'a Nation home owner grant application is not received at the principal administrative office of Nisga'a Lisims Government in Gitlaxt'aamiks, British Columbia **by July 2** of that year, **a penalty of 10% of the amount of the grant** for which you are qualified will be added to your taxes. Mail lost or delayed will be considered your responsibility. If your application is not received until **after December 31** of the year, your application will not be allowed unless an extension is permitted. Contact the grant administrator for more details.
6. **ONE GRANT ONLY** – You and your spouse together may qualify for **only one** Nisga'a Nation home owner grant on one residence within Nisga'a Lands in any one calendar year, **even if you live in separate residences** (unless you are legally separated). You are **not eligible** for a Nisga'a Nation home owner grant if you apply for or obtain a home owner grant under the *Home Owner Grant Act* (British Columbia).
7. **OBLIGATION TO PROVIDE DOCUMENTS** – You must provide to the grant administrator any documentation the grant administrator requests for the purpose of confirming your eligibility for a Nisga'a Nation home owner grant.
8. **APPLICATION BY REPRESENTATIVE** – If a taxable owner is unable to apply in person, the owner's committee or a person appointed in writing as the owner's attorney (under a power of attorney) or authorized representative (under a representation agreement) may apply on behalf of the owner.
9. **CORPORATIONS NOT ELIGIBLE** – Corporations are not eligible for a Nisga'a Nation home owner grant.