



Revenue Branch  
 1435 Water Street  
 Kelowna, BC V1Y 1J4  
 250 469-8757  
 kelowna.ca/propertytax

## Additional Provincial Home Owner Grant (PHOG) Comparison Chart

	<b>STRUCTURAL MODIFICATIONS (PERSONS WITH DISABILITIES)</b>	<b>PHYSICAL ASSISTANCE (PERSONS WITH DISABILITIES)</b>	<b>DISABILITY ALLOWANCE (PERSONS WITH DISABILITIES)</b>	<b>VETERANS</b>
<b>Description</b>	If you are permanently disabled or you have a disabled spouse or relative residing with you permanently & you have done structural modifications	If you are permanently disabled or you have a disabled spouse or relative residing with you permanently & require physical assistance	Receiving disability assistance, hardship assistance or a supplement under the BC Employment & Assistance for Persons with Disabilities Act	You are a veteran or spouse of a veteran who served in World War I, World War II or the Korean War
<b>Criteria</b>	Structural modifications are changes to the structure of the home that are necessary for the person with a disability to manage normal daily functions in the home. Examples include building access ramps, widening of doorways or installation of an elevator	Physical assistance is regular & extensive supervision or care necessary for the person with a disability to manage normal daily functions in the home. Examples of assistance that qualify include meal preparation, feeding or assistance with personal hygiene	You DO NOT qualify if you are not receiving provincial assistance. For example: Federal assistance (CPP) or private assistance (WorkSafeBC or ICBC) are not accepted	You must be receiving an allowance under the <i>War Veterans Allowance Act</i> (Canada) or the <i>Civilian War-related Benefits Act</i> (Canada)
<b>Additional Information</b>	Expenses must exceed \$2000 Must be out of pocket expense and not be reimbursed	Expenses must exceed \$150 / month Must be out of pocket expense and not reimbursed	<u>Kelowna Employment &amp; Assistance Centre - Ministry of Human Resources</u> 130-1640 Dilworth Drive Kelowna, BC V1Y 7V3 Phone: 1-866-866-0800	Surviving spouses of deceased veterans who received either allowance at the time of death also qualify
<b>Contact Information</b>	Provincial Home Owner Grant Administration: 1-888-355-2700	Provincial Home Owner Grant Administration: 1-888-355-2700	Provincial Home Owner Grant Administration: 1-888-355-2700	Provincial Home Owner Grant Administration: 1-888-355-2700
<b>Form Needed</b>	Medical Certificate Form (B)	Medical Certificate Form (B)	Consent for Release of Information Form	Confirmation letter from Veterans Affairs Canada
<b>Frequency of Submission to City</b>	Once per property	Once per property	Every year	Every year
<b>Signed by</b>	Owner and doctor	Owner and doctor	Signed by owner & signed & stamped by Ministry of Employment & Income Assistance representative (social worker)	Veterans Affairs Canada representative
<b>Supporting Documentation</b>	Original receipts If house was purchased with existing modifications a letter from the builder or the realtor will be accepted	Previous 6 months receipts - must clearly outline what duties were performed	N/A	N/A

**65 AND OVER:** If you are 65 years of age or older in the calendar year & meet the criteria of the basic grant you will be eligible for the additional grant & do not have to apply under any of the above. If your home is jointly owned, only one owner must be 65 to qualify. The qualifier's birth date & signature must be included on the application.

	<b>LOW-INCOME GRANT SUPPLEMENT</b>	<b>VETERANS SUPPLEMENT</b>
<b>Description</b>	The low-income grant supplement is a grant provided to eligible low-income seniors, certain veterans, or certain home owners or occupants with disabilities (or with a spouse or relative with a disability residing with them) who would otherwise qualify for the additional home owner grant except that your home exceeds the assessed threshold value.	Effective 2012 and future tax years, the Home Owner Grant Act is amended to assist more Canadian veterans with low incomes.
<b>Criteria</b>	Low-income means you have an adjusted net income of \$30,000 or less in the previous year. Your adjusted net income includes your net income, plus the net income of your shared-income partner if married or living in a marriage-like relationship, less specified deductions for dependent children, age and/or disability	The amendment allows a further grant of up to \$275 for low-income Canadian Forces veterans with more recent service in the event they do not already qualify as seniors or persons with disabilities. The individual's income must have an adjusted net income of \$30,000 or less.
<b>Additional Information</b>	Must meet the criteria of one of the Additional PHOG options outlined on the previous page <ul style="list-style-type: none"> <li>• Structural Modifications (Persons with Disabilities)</li> <li>• Physical Assistance (Persons with Disabilities)</li> <li>• Disability Allowance (Persons with Disabilities)</li> <li>• Veterans</li> <li>• 65 and over</li> </ul> To learn more about the eligibility criteria please review the following information sheet Low-Income Grant Supplement Program	Details of the intended change will be announced in Budget 2012 and, subject to approval of the legislature, would take effect for the 2012 property tax year. For more information view the following: <a href="http://www.sbr.gov.bc.ca/documents_library/brochures/Info_Sheet_2012-01.pdf">http://www.sbr.gov.bc.ca/documents_library/brochures/Info_Sheet_2012-01.pdf</a>
<b>Form Needed</b>	Application for Home Owner Grant Low Income Supplement Program (FIN65)	TBA
<b>Submit to</b>	Home Owner Grant Administration Ministry of Finance PO Box 9991 Stn Prov Govt Victoria BC V8W 9R7	Home Owner Grant Administration Ministry of Finance PO Box 9991 Stn Prov Govt Victoria BC V8W 9R7
<b>Contact Information</b>	Provincial Home Owner Grant Administration: 1-888-355-2700	Provincial Home Owner Grant Administration: 1-888-355-2700
<b>Frequency of Submission to the Province</b>	Every year	Every year
<b>Signed by</b>	Owner	Owner
<b>Supporting Documentation</b>	<ul style="list-style-type: none"> <li>• Copy of Certificate of Title if you are a new owner and your name doesn't appear on the property tax notice</li> <li>• Copy of your 2011 Notice of Assessment or income tax returns</li> <li>• Schedules from your income tax return if you are claiming deductions for any family member and/or disability</li> <li>• Copy of your current property tax notice</li> </ul>	TBA

The information on this form is for your convenience and guidance and is intended only as an overview. For more detailed information on the below programs please visit [www.sbr.gov.bc.ca/individuals/Property\\_Taxes/Home\\_Owner\\_Grant/hog.htm](http://www.sbr.gov.bc.ca/individuals/Property_Taxes/Home_Owner_Grant/hog.htm)