



TK'EMLÚPS TE SECWÉPEMC

DATE
TAX PAID ON REGISTRATION DATE \$
REGISTRATION DATE

**PROPERTY TRANSFER TAX FORM #5
NEWLY BUILT HOME APPLICATION FOR REFUND**

- Before applying for a refund, make sure you qualify for the Newly Built Home Exemption in sections 20-23 of the *Tk'emlúps te Secwépemc Property Transfer Tax Law, 2017*.
- **NO PARTIAL EXEMPTIONS ARE AVAILABLE.**
- **Every transferee must qualify for the exemption, and the exemption must apply to the entirety of all the interest in land that is subject to the transfer.**
- This application must be made with 18 months after the registration date.
- If you need more space when completing this Application, please attach additional pages with details.
- A transferee who provides false or misleading information is subject to a penalty and interest in accordance with the *Tk'emlúps te Secwépemc Property Purchase Tax Law, 2017*.
- All Applications for exemptions are subject to review and reassessment in accordance with the *Tk'emlúps te Secwépemc Property Transfer Tax Law, 2017*.

A. TRANSFEREE (PURCHASER)

Number of purchasers acquiring an interest in the property with this transaction _____

PURCHASER 1 – SURNAME	FIRST NAME	INITIAL
ADDRESS (include street or PO Box number)		

CITY/TOWN	PROVINCE	POSTAL CODE
_____	_____	_____
PERCENTAGE INTEREST BEING ACQUIRED	SOCIAL INSURANCE NUMBER	DATE OF BIRTH
_____	_____	_____

PURCHASER 2 – SURNAME or BUSINESS NAME	FIRST NAME	INITIAL
ADDRESS (include street or PO Box number)		

CITY/TOWN	PROVINCE	POSTAL CODE
_____	_____	_____
PERCENTAGE INTEREST BEING ACQUIRED	SOCIAL INSURANCE NUMBER	DATE OF BIRTH
_____	_____	_____

B. CONTACT NAME AND MAILING ADDRESS (if different from above)

CONTACT NAME

TELEPHONE NUMBER

ADDRESS (include street or PO Box number)

CITY/TOWN

PROVINCE

POSTAL CODE

C. PROPERTY TRANSFER TAX CALCULATION

1. FAIR MARKET VALUE OF TAXABLE TRANSFER: \$ _____ A
2. 1% ON FIRST \$200,000 FAIR MARKET VALUE, 2% ON FAIR MARKET VALUE EXCEEDING \$200,000 BUT NOT EXCEEDING \$2,000,000, AND 3% ON FAIR MARKET VALUE EXCEEDING \$2,000,000: \$ _____ B
3. IF THE FAIR MARKET VALUE OF THE ENTIRE PROPERTY IS GREATER THAN THE QUALIFYING VALUE ("QV") BUT LESS THAN THE QV + \$500,000, THE EXEMPTION AMOUNT IS:
- (LINE B) \$ _____ × ((QV + 50,000 – LINE A) / 50,000) = \$ _____ C
4. TAX EXEMPTION AMOUNT: \$ _____ D
5. PROPERTY TRANSFER TAX PAYABLE: \$ _____ E
6. AMOUNT OF PROPERTY TRANSFER TAX PAID ON REGISTRATION DATE: \$ _____ F
7. AMOUNT OF TAX TO BE REFUNDED (LINE E – LINE F) \$ _____

D. ADDITIONAL INFORMATION FOR EXEMPTION

- | | PURCHASER 1 | PURCHASER 2 |
|---|----------------|----------------|
| 1. ON THE REGISTRATION DATE, WAS THE TRANSFEREE A CANADIAN CITIZEN OR PERMANENT RESIDENT? | YES ___ NO ___ | YES ___ NO ___ |
| IF NO, DID THE TRANSFEREE BECOME A CANADIAN CITIZEN OR PERMANENT RESIDENT ON OR BEFORE THE FIRST ANNIVERSARY OF THE REGISTRATION DATE? (IF YES, ATTACH PROOF) | YES ___ NO ___ | YES ___ NO ___ |
| INDICATE DATE(S), WHERE APPLICABLE: | DATE _____ | DATE _____ |
| 2. IS THE PROPERTY LARGER THAN 0.5 HECTARES? YES ___ NO ___ | | |
| INDICATE SIZE: _____ HECTARES | | |
| 3. DOES THE PROPERTY CONTAIN AN IMPROVEMENT OTHER THAN THE RESIDENTIAL IMPROVEMENT? YES ___ NO ___ | | |

E. ADDITIONAL INFORMATION FOR EXEMPTION

- | | PURCHASER 1 | PURCHASER 2 |
|--|----------------|----------------|
| HAS THE PROPERTY BEEN USED BY THE TRANSFEREE(S) AS THEIR PRINCIPAL RESIDENCE: | | |
| A. BEGINNING ON A DATE THAT IS NOT MORE THAN 92 DAYS AFTER THE REGISTRATION DATE AND CONTINUING TO A DATE THAT IS NOT EARLIER THAN THE FIRST ANNIVERSARY OF THE REGISTRATION DATE? | YES ___ NO ___ | YES ___ NO ___ |
| -OR- | | |
| B. IF, ON THE REGISTRATION DATE, THE QUALIFYING PROPERTY DID NOT CONTAIN A RESIDENTIAL IMPROVEMENT, BEGINNING AT THE TIME THE RESIDENTIAL IMPROVEMENT WAS COMPLETED, AND CONTINUING TO A DATE THAT IS NOT EARLIER THAN THE FIRST ANNIVERSARY OF THE REGISTRATION DATE? | YES ___ NO ___ | YES ___ NO ___ |

F. CERTIFICATION

I CERTIFY THAT THE INFORMATION GIVEN IN THIS RETURN IS COMPLETE AND CORRECT IN ALL RESPECTS.

PURCHASER 1 - SIGNATURE	TELEPHONE NUMBER	DATE SIGNED
X		
PRINT NAME		

PURCHASER 2 - SIGNATURE	TELEPHONE NUMBER	DATE SIGNED
X		
PRINT NAME		

ACKNOWLEDGEMENT: By signing this Form and applying for this exemption, I acknowledge that the information provided on this form may be verified by Tk'emlúps te Secwépemc as required to ensure that I qualify for this exemption, in accordance with the *Tk'emlúps te Secwépemc Property Transfer Tax Law, 2017*.