

# First Nation Grant

### What is the First Nation Grant?

The First Nation (FN) Grant is offered by the Tk'emlúps te Secwépemc (TteS) to those residents of the TteS reserve lands who qualify under the homeowner grant policies of TteS (similar to the guidelines of the Provincial Homeowner Grant Program).

The FN Grant is designed to help homeowners reduce their property taxes. The FN Grant does not apply to arrears, penalties, delinquent taxes or penalties on them.

There are two categories of FN Grants: the FN Financial Need Grant and the FN Over 65 or Handicapped Grant. The FN Financial Need Grant reduces your taxes by as much as \$570.00. The FN Over 65 or Handicapped Grant reduces your taxes by as much as \$845.00.

Taxpayers are encouraged to submit FN Grant applications along with payment by the final payment deadline (August 2) to avoid the 10% penalty on the grant amount. Final deadline for FN Grant application submission is December 31st in the current calendar year when the taxes are payable.

Properties registered in the name of a corporation are not eligible for the FN Grant.

The FN Grant does not apply to delinquent taxes or to penalties, interest, or fees on them.

### Do I qualify for the First Nation Grant?

To qualify for the FN Financial Need Grant:

- you must be a permanent resident of British Columbia;
- you must be a registered owner of the home on which the grant is being claimed;
- the home must be located on the Tk'emlúps te Secwépemc (formerly Kamloops Indian Band) reserve lands and must be your principal residence—where you live and conduct your daily activities; and
- no other homeowner grant can be claimed in the Province of BC.

If you are under 65, are not disabled or don't receive a veteran's allowance, you may apply for the FN Grant only.

A spouse, child, grandchild, father, mother, brother, or sister of a deceased owner may be eligible for the FN Grant or the FN Over 65 or Handicapped Grant in the year the death occurs.

## Grant Frequently Asked Questions

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### **Do I qualify for the First Nation Over 65 or Handicapped Grant?**

- You may apply for the FN Over 65 or Handicapped Grant if you meet the requirements of the FN Grant and you are:
- One of the registered owner(s) must be 65 years of age or older in the current calendar year to qualify for the additional discount grant. The grant application must reflect the owner's date of birth.
- One of the registered owner(s) is a disabled person or a handicapped person, or handicapped spouse or relative resides with the owner in his home.
  - Permanent disability status
  - Disability status for the current year
- A medical certificate must be completed by your physician as confirmation of a disability. Medical certificate forms are available from the Lands, Leasing, & Tax Department or the Accounts Receivable office in the Finance Department.
- Registered Owner is a war veteran, or the spouse or widow/widower of a veteran receiving an allowance under the *Veterans Allowance Act (Canada)* or the *Civilian War Pensions and Allowances Act (Canada)*. The war veteran, spouse, or widow/widower must attach proof of eligibility.

### **Remember to sign the First Nation Grant application**

Complete, date, sign, and return the FN Grant application on the back of the tax notice, along with your tax payment to the Accounts Receivable office in the TteS Finance Department.

Submit the completed application by the tax due date of the current years' tax notice to avoid a late penalty on the grant amount. Do not send the FN Grant application to your mortgage company.

### **What is the minimum amount of property taxes before the First Nation Grant applies?**

You may claim the FN Financial Need Grant if your gross property taxes are greater than \$350.00

You may claim the FN Over 65 or Handicapped Grant if your gross property taxes are greater than \$100.00.

# Grant Frequently Asked Questions

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## **When is the deadline for applying?**

The deadline for applying for the FN Grant without a penalty is on the final tax payment deadline of August 2 of each calendar year.

You can apply for the FN Grant until December 31st of the current taxation year, however, penalty and interest on the grant amount will apply.

The FN Grant application must be completed and signed for each taxation year.

## **My mortgage company pays my taxes. Can I still get the First Nation Grant?**

If your mortgage company pays your property taxes on your behalf, you may still qualify for the FN Grant. However, it is still your responsibility to:

- Complete, sign, and return the FN Grant application on the back of your tax notice to the TteS Accounts Receivable office by the final payment deadline (August 2). Do not send the FN Grant application to your mortgage company.
- Make sure your mortgage company is paying the correct amount of property taxes minus the eligible grant.

In order to avoid a duplicate payment or late payment penalty, confirm whether you or your mortgage company will be paying your taxes.

**Please note:** financial institutions cannot approve FN Grant applications.

## **I just bought a new home. How do I claim the First Nation Grant?**

If the current year's property taxes have not already been paid by the previous owner, you can complete and sign the FN Grant application and submit it with proof of ownership, such as a copy of your: Lease document, Assignment, or, for manufactured homes, a copy of the registered Transfer of Ownership (Section 24 Certificate) from the Manufactured Home Registry, or Bill of Sale for a park model mobile home.

Eligibility is determined at the time tax notices are issued. Legal representatives at the time of conveyance, determine whether the vendor or seller is eligible and can claim the FN Grant, depending on whose primary residence it is at time of sale.

## **I recently bought a house on which the taxes have been paid in full. Can I claim a refund of the First Nation Grant amount?**

No. The FN Grant is given to reduce the amount of taxes owed. Taxes paid by one person cannot be refunded to a different person.

# Grant Frequently Asked Questions

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## **Are there special definitions of owner for the First Nation Grant?**

Owner is defined as the registered lessee of property on, or registered manufactured homeowner situated on, TteS - Kamloops Indian Reserve #1. The lessee or mobile homeowner must be bound under the lease to pay current taxes.

For buckshee leases (nonregistered leases), owner is considered the holder or occupier of the property located on the TteS - Kamloops Indian Reserve #1.

If you are uncertain whether you qualify for the FN Grant, you must still apply by the final payment deadline (August 2).

## **What if the property is registered in a deceased lessee's manufactured homeowner's name?**

You may be eligible to claim the FN Grant to which the deceased lessee or manufactured homeowner would have been entitled, providing:

- the death occurred in the current taxation year;
- you're a relative (a spouse, child, grandchild, parent, brother, or sister) of the deceased;
- you occupy the property as your principal residence at the time of the death; and
- you have not claimed a homeowner grant on any other residence in the province for the current year.

After the year of the death, the residence is your primary residence, property has been transferred to you; you may be eligible for the grant in which you are entitled. Please forward the Lease document, Assignment, Transfer of Ownership from Manufactured Home Registry, or Bill of Sale.

## **Where do I pay my taxes?**

In person, make payments at the Secwépemc Building aka Administration Building in the Accounts Receivable office, room 211A. Or make cheques payable and mail to:

**Tk'emlúps te Secwépemc  
Finance Department  
200 - 330 Chief Alex Thomas Way  
Kamloops, BC V2H 1H1**

## **What is the Carbon Tax Initiative?**

In 2008, the BC government introduced the Carbon Tax which is a revenue-neutral tax on carbon emissions taxes pollution and returns all the revenue collect to British Columbians through tax cuts in other areas. The idea behind this Carbon Tax is to encourage everyone in the province to reduce their carbon emissions which will allow people to save money while protecting the environment. The carbon tax applies to everyone who burns fossil fuels in BC—industry and individuals. Under law, every cent of the carbon tax will be returned to taxpayers through tax cuts.

## Grant Frequently Asked Questions

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### **What is the Northern & Rural Homeowners Benefit?**

The Northern & Rural Homeowners Benefit up to \$200 is available for homeowners outside of the Capital Regional District, Greater Vancouver District, and Fraser Valley Regional District, starting in 2011. This program recognizes that people in these regions are more impacted by the carbon tax than elsewhere because fuel saving alternatives such as mass transit are less available.

### **Why is the Northern & Rural Homeowners Benefit not offered to taxpayers on the Tk'emlúps te Secwépemc (Kamloops Indian Band) lands?**

Unlike the City of Kamloops, the increase in the homeowner grant is not accompanied by any funds from the Province. TteS does not collect carbon taxes, so they do not have an existing fund available to provide for the grant. If services are to be maintained at existing levels, expenditures to provide the carbon tax grant would result in a tax increase.

### **What is being done regarding the Northern & Rural Homeowners Benefit?**

The First Nations Tax Commission is a shared governance institution established to assist First Nations in the development and operation of their property tax systems. At the same time, an important part of the Commission's mandate is to promote fairness for taxpayers on First Nations lands.

The Chief Commissioner of FNTC, wrote to the Honorable Colin Hansen on February 25, 2011, explaining the commission's concerns and willingness to work with provincial officials and other impacted First nations "to identify First Nation property taxpayers who would qualify for these programs in anon-reserve context, and develop a means to redress the problem.

In addition, Chief Shane Gottfriedson, Tk'emlúps te Secwépemc, sent a letter to Honorable Kevin Falcon on May 9, 2011, requesting the provincial government begin to dialogue with the FNTC and other impacted First Nations to ensure that these property tax reduction programs are applied fairly to all taxpayers including those taxpayers living and working within TteS boundaries.

September 2011, BC Minister Kevin Falcon advised in a letter to the FNTC Chief Commissioner that the province was not prepared to extend the Northern and Rural Benefit Program to affected residential taxpayers on reserve lands.

FNTC is committed to seeking a fair resolution to this matter and will continue to raise the carbon tax issue with the BC provincial officials.