

Information about the Owner**Tax Year Ending:**

Legal Name of Owner:		Social Insurance Number or Business Number:	
Owners Address:		Province or State:	Postal or Zip Code:
Telephone Number:	Canadian Citizen Permanent Resident	If not a Canadian citizen or permanent Resident Country of Citizenship:	
What type of Ownership: Sole Joint tenancy Tenants in Common			
If making a joint election with your spouse:			
Legal Name of Spouse or Common-law Partner:		Social Insurance Number of Spouse or Common-law Partner:	

Ownership Percentage: On December 31 of the year above (if more than 4 provide on back of form)

Name of Owner	Ownership Percentage
	%
	%
	%
	%

Partnership and trust related questions:

Do you own the residential property as a partner of a partnership? YES NO

If yes, what is the partnership account number (if applicable)? _____

Do you own the residential property as a trustee of a trust (other than a trust that is a mutual fund trust, real estate investment trust or specified investment flow-through trust for Canadian income tax purposes)? !!!!!YES !! NO

If yes, what is the trust account number (if applicable)? _____

Information about the Property: You must fill this area out for EACH property

Physical Address of the Property:		Province or State:	Postal or Zip Code:
Property ID used in Land Registration System:		Property Tax (or Assessment) Roll Number:	
What type is the residential property: Detached House Semi-detached House Townhouse or Rowhouse Unit Duplex Triplex Residential Condominium Unit			

Taxable Value of the Residential Property:

What is the assessed value of the property on December 31 of the year	\$
What was the most recent sale price on or before December 31 of the year	\$

Type of Owner of the Property:

new owner – owner acquired the property in the year and was not an owner of that property at any time in the prior 9 years

owner died in the year or prior year

the personal representative of a deceased individual (exemption applies for the year of death and subsequent year) and the person was not an owner of the property in either of the years

a co-owner of a property where another co-owner held at least 25% of the property at their death (exemption applies for the year of death and subsequent year)

Availability of the Property:

if the property is under construction and is not substantially completed before April of the year

if construction of the property is substantially completed between January 1 and March 31, the property is put for sale to the public during the year and the property was never occupied by an individual as a place of residence during the year

property is not suitable to be lived in year-round or seasonably inaccessible due to public access not maintained year-round

property is uninhabitable (at least 60 continuous days in the year) due to a disaster or hazardous conditions (this exemption is only available for a maximum of two years in respect of the same disaster)

property is uninhabitable (at least 120 consecutive days in the year) due to ongoing major renovations (this exemption is only available once every 10 years)

Occupant of the Property:

primary place of residence for the year of the individual, their spouse or common-law partner, or their child attending a designated learning institution

one of the following individuals continuously occupies the property for a period of at least a month (qualifying occupancy), for a total of at least 180 days in the year

an arm's length individual who occupies the property under a written agreement

a non-arm's length individual who occupies the property under a written agreement and pays at least fair rent (5% of the value of the property)

the owner or their spouse or common-law partner, while the individual is in Canada for work, and the occupancy relates to that purpose

the owner or their spouse or common-law partner, parent or child who is a Canadian citizen or permanent resident

Location and Use of the Property:

property is located in an eligible area of Canada (certain areas that are more rural; see the UHT vacation property designation tool to determine eligible regions) and meet either of the following conditions:

it is used by the owner or their spouse or common-law partner for at least 28 days in the year (vacation property exemption); or

the owner, or another person that is related to the person, carries on business in Canada and the property is held during the calendar year primarily to provide a place of residence or lodging to a worker at a location at which they are required to be in the performance of their duties