

Apportionment Guideline for New Owners and Developers

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Understanding Apportionment

Apportionment is the re-distribution of property taxes and assessment value of a property from the primary (developer) to new secondary (new owner) properties.

Apportionment generates a separate tax notice for each new strata unit and allows new owners, if eligible, to apply for a [home owner grant](#) for that year.

How does apportionment work

For completed developments, the Developer must register a strata plan with BC Land Titles & Survey by November 30 in order for each new secondary unit to receive an assessment value on the secondary properties.

Apportionment is used when the strata plan doesn't get registered by November 30 and BC Assessment only has assessment information for the primary property. As a result, a property tax notice is issued only to the developer as owner of the primary property.

Apportionment requests can only be made by the owner of the primary property (developer). The developer has the option to either pay the taxes or request that CNV apportion taxes to the individual strata units.

Why choose to apportion

- Apportionment provides each new secondary unit with an individual tax notice, in their own name for their strata unit.
- Home Owner Grant may be available to the secondary properties

To apply for apportionment

Apportionment requests can only be made by the owner of the primary property. Prior to submitting a written request, any taxes, interest and penalties owing must be paid and a per-unit apportionment fee must be remitted.

The email from the Developer should be sent to tax@cnv.org, and include the following:

- plan number
- primary property PID and Folio
- subdivision description
- listing of each secondary unit in excel, together with individual unit entitlement
- billing/contact address
- civic address of primary and each secondary unit

Apportionment requests received after April 15 will be processed after the property tax due date in July. As a result, developers will have to pay any late payment penalties as applied after the

July due date. When CNV processes the apportionment, only the taxes levied will be split among the secondary units.

Frequently Asked Questions

What happens when the strata unit is sold?

When a secondary unit is sold by the developer, the purchaser's lawyer or notary will draw up a Statement of Adjustments at the time of conveyance. This will outline the proportion of taxes between the developer and purchaser.

Purchasers should confirm with the developer whether an apportionment has been requested. In cases whereby an apportionment has not taken place, property taxes will only reside on the primary property. In such cases it is important that the statement of adjustment reflect that the primary property owner is paying the taxes and not the owner of the secondary unit(s).

If the developer chooses not to apportion, any outstanding taxes after the due date will be subject to tax penalties.

It is important at the time of conveyance to determine who pays the taxes as part of the legal agreement between the developer and purchaser.

How are apportionment values determined?

Once the apportionment request is received and approved, staff will request an apportionment file from BC Assessment. This file will split assessed values for secondary units on the grounds of individual unit entitlement. The standard mill (tax) rates per taxing authority are then used to calculate the taxes due for each secondary unit.