

1: Signing BC Land Transfer Documents | Whistler lawyers

Columbia Hospital land transfer legislation: hearing and markups before the Committee on the District of Columbia, House of Representatives, One Hundred Second Congress, first session on H.R.

It is important to know that there are certain exemptions that are available for transfers between family members. For a general overview on PTT and how it is applied, you may wish to look at the B. Government webpage, called Understand Your Taxes. The Fair Market Value of land is defined in the Act, and broadly, means the amount that would have been paid had the land been sold in the open market by a willing seller to a willing purchase with no encumbrances. In most transactions, the purchase price is an accurate reflection of the FMV of the property. There are a few types of transactions, however, that are exempt from PTT if they meet all of the requirements set out in the Act. These include first time buyers to be discussed in another post and family exemptions, which allow for transfers within a family without having to pay PTT. Transfers between family members are commonly used for simple transfer purposes, estate planning purposes or during a marriage breakdown. The basic family exemption applies when a related individual transfers a principle residence or interest in a principle residence to another related individual. Here, the transaction must meet the definitions and requirements set out. Before the transfer, at least one of the transferor or the transferee must have lived on the property and used it as their home for a minimum period of six months immediately prior to the transfer occurring; the transferee is a Canadian citizen or permanent resident; and the property must be classified as residential by BC Assessment Authority , contain three or less living units and be less than 0. PTT may be payable in a family transfer due to circumstances that the family may not have considered. If the transfer involves an investment or rental property of both the transferor and the transferee, the exemption will not apply and tax may be payable. Regarding transfers due to marriage breakdown, a transfer to a spouse or former spouse under a written separation agreement or court order under the Family Law Act qualifies for exemption. In this type of transfer, a spouse is defined as a person who is: To qualify, the spouse must also be a Canadian citizen or a permanent resident. Further family exemptions are available in the cases of transfers between family of recreational residences and family farms. It is important to be aware of the exemptions that exist when planning for transfers within the family, as the PTT can be a significant cost that may not be anticipated. In addition, it is important to consult with a lawyer you trust so you claim for those exemptions for which you are eligible. For more information about exemptions from the Property Transfer Tax or other real estate related enquiries, please call Ian W. Burroughs or another member of our Real Estate team.

2: Transferring Assets | Law Society Online Learning Center

16 (1) Where a licence has been issued under Part 2 of the Hospital Act and in respect of a private hospital located on land included in an indefeasible title, the chief inspector under that Act shall file with the registrar a notice in writing indicating that the land is subject to section 12 (3) of the Hospital Act.

These vehicles include ambulances , but may also include rapid response vehicles sometimes called " fly-cars " , and specialized emergency support units, such as equipment vehicles and mass-casualty transport vehicles. Each province or territory, and also the Canadian military, has its own unique ambulance specifications. Individual provinces or territories may also specify types of mandatory equipment in those vehicles, including medical equipment. Type III Ambulances are based on chassis-cabs of light duty vans, Bus based and air ambulances are not based on these standards. Buses are mostly for ambulatory transfer only and offer less advance care services. Staffing and training[edit] Toronto EMS paramedics prepare to transport victim Individual provinces and territories also typically specify required levels of mandatory staff training. A great deal of the recent advancement in standards of care and procedures has been driven by formal outcome-based research [15] and clinical trials , such as the groundbreaking research work on the management of S-T segment elevation myocardial infarctions STEMI , undertaken in cooperation with the Ottawa Paramedic Service. The Ministry of Health and Long Term Care has established a minimum standard of care for the province, [17] but base hospitals can add medications at their discretion. The number and type of medications beyond the minimum standard also varies with the paramedic scope of practice primary, advanced or critical care. Response times[edit] Urban areas such as Toronto set standards according to percentiles. Such standards vary from one jurisdiction to the next. Additionally, there are jurisdictions that do not set specific response time objectives, instead simply reporting average response times for emergency calls. Provinces and territories are also responsible for standards with respect to the dispatching of EMS resources, and some jurisdictions are measuring performance, benchmarking , and setting standards. In addition, initiatives by the Paramedic Chiefs of Canada [23] organization are working towards improved interoperability and a best practice approach to the overall management of EMS systems. Funding and costs[edit] EMS services in Canada are generally funded, at least in part, and to varying degrees, by the Ministry of Health or Health Department of the province or territory in which they operate. Paramedics and ambulance services are not mentioned in the Canada Health Act, and are therefore not an insured service. Provinces may choose to subsidize some of the cost, usually just for patients with valid provincial health cards. Health insurance in Canada is universal and publicly funded, so the cost of emergency ambulance services is covered to some degree. The degree to which individual use of EMS is subsidized by provincial health insurance varies by province, and may be supplemented either by partial fees for service, or by the property tax revenues of municipalities operating such services. In some jurisdictions, funding is at per cent, [24] and occurs without the patient being aware of its existence. Other jurisdictions fund at varying levels, but may require payment up front. In most cases this is later reimbursed. In some jurisdictions, such as Ontario, a deterrent fee scheme is used to discourage the medically unnecessary use of EMS by the public. In such cases, the provincial health insurance scheme pays the majority of the cost of EMS service around 80 per cent for medically necessary EMS service, but when a physician decides that the service was not medically necessary, they can cause the patient to pay the full, uninsured amount of the charge, [26] with the patient receiving a bill for the additional deterrent fee at some point after the emergency is over. Within Ontario, for example, such deterrent billing occurs through the receiving hospital, despite the fact that the hospital neither provides nor oversees EMS in most cases. Private transport services[edit] In addition to regular EMS, many jurisdictions also have non-emergency patient transport services operating. In many jurisdictions, these are companies who specialize in non-emergency patient transfers. Such companies have their own vehicles, which are similar to ambulances and carry some similar patient care equipment. These services can relieve the workload on public EMS through the elimination of some, or most, of the non-emergency transfer volume, [27] and some provide service to the public that is of the highest standard. In many cases, such services are small private businesses,

using second-hand ambulances which have been retired from public EMS service, while others use vehicles expressly built for their purposes. In some cases, the vehicles are often made to look as much like EMS ambulances as possible, [29] even retaining emergency lights and sirens which they are forbidden by law to use, and incorporating the word "paramedic" this term is not protected in Canada yet, variations on "EMS" in some cases, "event medical services" or spelling variations of "ambulance", such as "ambu-lans", or using the Star of Life logo on their vehicle markings. These services are not generally licensed, or required to meet any recognized standard. These services generally attempt to recruit staff who meet provincial EMS qualification standards, but are under no legal obligation to do so. Such services are not covered by provincial health insurance, operate on a fee-for-service basis, and are not considered to be a legitimate part of mainstream EMS. In Ontario services were devolved to local municipalities in the s.

3: Riverview Hospital (Coquitlam) - Wikipedia

Municipal regional districts declared regional hospital districts. 4 (1) If the Lieutenant Governor in Council makes a declaration, under section 2 (1) (b), that the municipal regional district is a regional hospital district, the powers conferred on that district by this Act include the power to provide a service, within the meaning of the Local Government Act, of the municipal regional.

Expectations of physicians in practice A matter of records: The chart below lists retention requirements or recommendations for each province and territory The CMPA recommends that physicians retain medical records for at least 10 years 16 years in British Columbia from the date of last entry or, in the case of minors, 10 years 16 years in British Columbia from the time the patient would have reached the age of majority either age 18 or 19 years. There are important reasons for these recommended retention periods. While legislation in each province imposes limits as to when a legal action can be commenced, these limits can be quite flexible. In certain circumstances, the courts may be reluctant to deprive an individual of the right to have an issue adjudicated despite the apparent expiry of the limitation period. In this decision, the Supreme Court of Canada stated that: The physical medical records are the property of the physician. A patient is entitled to examine and receive a copy of the complete medical records compiled by the physician in administering advice or treatment to the patient, including records prepared by other doctors that the physician may have received. The patient is not entitled to examine or receive copies of any information or material received or compiled by the doctor outside of the physician-patient relationship. The physician may use discretion not to disclose any information which the physician reasonably believes is likely to cause a substantial adverse effect on the physical, mental or emotional health of the patient or harm to another person. The Court stated that patients should have access to the medical records in all but a few circumstances. A patient should have access to the medical record unless there are compelling reasons to not disclose. The onus is on the physician to justify denying access. A patient may apply to the court for a review of any refusal by a physician to disclose all or part of the medical record. If the court is not satisfied that the physician acted in good faith, it may order the disclosure and award costs to the patient. Since this decision was made, many jurisdictions have enacted privacy legislation that governs the disclosure of personal health information. As a general rule, information about a patient should be disclosed only: Security of records Clinical records must be properly secured and protected, either physically or electronically. For example, paper records should be kept in restricted access areas or in locked cabinets with limited access. Patient information that is stored electronically is likely accessible to a greater number of people than a paper record, and the protection of the information is therefore more complex. This can be achieved through the use of user identification and passwords for logging on. Encryption technology on all computer systems and portable electronic devices e. Storage and disposal Physicians must ensure that records are stored in a safe and secure place. Where a physician has engaged a service provider to manage medical records, the physician will continue to be responsible for maintaining the security of the records in accordance with applicable privacy legislation and College requirements. If the records are retained by a commercial storage provider, some jurisdictions that have enacted health-specific privacy legislation require physicians to enter into a written agreement with the commercial storage provider. While this may not be a requirement in every jurisdiction, it is a recommended practice. Patients should also be notified about the location of their records and how they may be accessed. Physicians must also confirm how they can access the records and make copies of any records for the purpose of preparing medical-legal reports, defending legal actions, or participating in a complaint investigation. Once the retention period has expired, records should be destroyed in a manner that maintains confidentiality. Destruction should ensure that the record cannot be reconstructed in any way. For example, it is recommended that paper records be either shredded, pulverized, or incinerated. Effective destruction of electronic records requires that the records be permanently deleted or irreversibly erased. When destroying information, physicians must consider whether it is necessary to destroy not only the original records, but also any copies, including back-up files. Physicians should be aware of any specific obligations imposed on them by the College or relevant privacy legislation when destroying clinical records.

Before destroying records, it is recommended that a list be made of the names of the patients whose records are to be destroyed, and that this list be kept permanently in a secure location. The purpose is to be able to later determine at a glance that a medical record has been destroyed and has not simply been lost or misplaced.

Transfer of records It is not uncommon that a former physician is asked by a new physician to provide patient information or even to hand over the record. Occasionally, a patient will ask that the file be sent to the new physician or that it be given to the patient who can in turn take it to the new physician. However, an office clinical record made by you is your property and you may need it later if your professional work or care for the patient is called into question. As a general practice, it is recommended that you not let the original files out of your control. Physicians must ensure that the medical records are transferred to another physician in a manner that protects the confidentiality of the information. When a physician is transferring patient information contained in an electronic record, the physician should use a secure means such as fax, email, or another eRecord. Physicians working in partnership with others or in a clinic should have an agreement in place to deal with issues related to transfer of, and access to, records in the event the physician leaves the partnership or clinic. Patients are entitled to receive copies of their medical records arising out of the doctor-patient relationship, including consultant reports. Physicians should ensure that appropriate written authorization is received from the patient or their legal representative before transfer occurs. Whether in paper or electronic format, clinical records must be properly secured and protected. Where transferring records to another physician, physicians may charge patients a reasonable fee for copying the record.. Some privacy statutes prescribe fees that are permitted to be charged to patients for access to their personal health information, and some Colleges and medical associations also have guidelines in this area.

4: Land Titles & Surveys - Province of British Columbia

Changes reverse legislation brought in by the previous Liberal government that allowed health care providers to lay off unionized employees and hire them back at lower wages.

Due to crowding, Royal Hospital was closed and the patients moved to the new Provincial Asylum for the Insane in Patients were originally housed in temporary buildings, and in the building that would eventually be called West Lawn began treating the most seriously ill male patients. The building was originally constructed to hold patients. By the end of the year it housed Finally in , the Tuberculosis Unit now called North Lawn opened, marking the peak of patient residence. In the charge of mental health services was transferred from the Provincial Secretary to the newly formed Department of Health Services. The transfer was followed by a transition from custodial care to the more active psychiatric care of patients. Davidson resigned as Deputy Minister and was replaced by Dr F. Tucker, a resident physician of Essondale Riverview from who, in , became the Clinical Director of the Crease Clinic. Some say that the reason for the decreasing number was initially due to the introduction of anti-psychotic medications and the development of psychiatric units in acute care hospitals as well as a move toward outpatient care. The determination was first brought up officially on paper three years after the publication of the Mental Health Act of that intended to have mental health care be as readily available to the population as that of physical health. The two acts worked in conjunction so that by there were 17 Mental Health Centres in British Columbia, 12 of which had opened within the previous four years. In the Provincial Government appointed a committee to review the role of the Mental Health Branch of social services in British Columbia. The committee decided to further downsize Riverview in a stated plan to implement other community care centres. A shift away from directors trained in psychiatry to administrative ones was marked. As services and beds at Riverview continuously decreased, while opening access of it through private practice, another official plan to entirely close Riverview Hospital was written in In , West Lawn closed and farming operations at Colony Farm were discontinued. In , the provincial government sold 57 hectares acres of Riverview lands to Molnar Developments. Shortly afterward, this land was subdivided and became Riverview Heights, with about single family homes. In an acute geriatric unit was opened at Riverview Hospital. The board, as far less experienced in psychiatry than the original managers who held doctorates and who were trained psychiatrists, were again replaced in by another board without trustees that was said to give a broader representation of concerns including those of consumers [patients], businesses, and union and community agencies. A Review of Riverview Report was published as an attempt to resolve the complaints of patients and their family members that had gone ignored for years. Also in , the Crease Clinic closed. By the year there were beds in all of Riverview. In it was stated that by , new beds would open in other areas of British Columbia for mental health services but places and dates went unmentioned. Neither did the report state how many beds would be removed from Riverview. Other buildings on Riverview Hospital grounds continued as mental health facilities. Together these three lodges have beds for 64 patients. It will house patients and provide specialized care for adults with severe and complex mental health and addiction challenges. Patients were assigned for instruction and training in a selected shop. Cabinet, upholstery, furniture finishing, metal, printing, electronics, machine, mattresses, tailor, and shoemaking. It was said that the program was of use to the patients as they would need vocations when they were to resume life in the community. The shops were supposed to give them skills to work once discharged from the hospital. A bed Acute temporary Admissions Unit was opened. The division was intended to be the first stage of a larger implementation of geriatric services in psychiatry across British Columbia. Film Industry[edit] The vacant structures that used to form the hospital are now often used as filming locations for the film industry. Shows and films such as Supernatural , The X Files , Arrow , Elf , Smallville , Prison Break , Riverdale , and Grave Encounters , along with many others, have made use of the Riverview property to form sets depicting a variety of scenes. It was published in The following are example of the stories found in the book held at the Central Branch of the Vancouver Public Library. He denied this, but when faced with proof he pleaded guilty to wearing their socks, but denied wearing their drawers. There were 50 patients on each North Lawn ward.

Ward North 3 had two beds in the washroom. There were beds on F3. When we got back to the surgery we found the patient was due to have her two week, long-acting medication. Which cheek do you want it in, the left or the right? Assistant " Crease Unity. Please paint the entire ward. It is presently badly chipped and marked and looks very dingy. Reply from D Davies: You are living in a fantasy world. Do you think that paint grows on trees? Have you priced a can of pain recently? Do you know the hourly rate for a journeyman painter nowadays? For goodness sake woman, be realistic! Have you seen my office lately? If any more paint or plaster peels off, I will be able to walk out without opening the door. I suppose you will be wanting wall-to-wall carpeting next. Where do you think this is, the Harrison Hotel? For your information, repainting is carried out according to a cyclical schedule. I believe F3B is due in about ten years. If you will settle in the meantime with a minor touch-up job, I believe you could get one at your local supervisors office. We chose the group and started discussions. One day in the group he spoke. He just said a few words in a little squeaky voice, but he was making the attempt to talk. We were so pleased we brought this up at a ward rounds and it got the ward doctor all excited. He decided the patient would talk more and better if he had sodium amytal to relax him. They laid the patient on the bed, strapped him down and came at him with these needles and the poor guy was obviously scared out of his wits. A Draft Plan to Replace Riverview[edit] A Draft plan to Replace Riverview Hospital is a report that demonstrates the reasoning for closing Riverview Hospital, the intended community implementations of psychiatric services and the necessary transitional procedures the majority of which were never seen. The process was said to constitute the following: Implementation was suggested to be a two-stage process. It also repeats that there should be careful assessment and supervision of patients being transferred from Riverview Hospital"that any transfers should be based on clinical assessment and that proper discussion with family members must take place. Home and family care were strongly recommended in the report for geriatric patients. The third emphasizes the role of volunteer programs to help the mentally ill. The role of a physician, i. Suggestion 14 states that general community services should play an important role in aiding those with mental illness. Recommendation 25 also enforces the role of general practitioners and community psychiatrists As well, the overall amount of finances given by the provincial government to psychiatric care was expected to decrease which is apparent in the report. Even more importantly recommendations 63 and 64 state that all programs must be in place prior to any reductions or adjustments to Riverview and that bridge funding between the psychiatric hospital and community programs must be available Noone claims that he was suspicious of the report since its publication. Noone also stated that 1, patients were brought in and shipped out of Riverview annually. But only the first payment was initiated and in , the second payment was 18 months overdue. Ex-patients of Riverview were often left without help or financial aid which caused them to flock toward the Downtown Eastside of Vancouver. He also says that much of the time, Riverview would try to discharge their patients right into the overnight shelter. He claims that the mass discharges were turning the Downtown Eastside of Vancouver into a mental health ghetto. He also mentioned that many of his clients that had recently been discharged from Riverview mostly schizophrenics would commit suicide shortly after discharge due to failure to properly medicate from lack of professional supervision. The places are run-for-profit so they skim over expenses. His council is pushing to re-open Riverview Hospital to help solve the problem. The reason the Governor gave was that re-institutionalization is not the solution to homelessness or drug addiction. Instead there is "a new set of problems we need to deal with" September 27, qtd by Bev Gutray and Marina Morrow. Gaps in the community health care system are what need to be addressed September 27, Gutray and Morrow. The building has been recently altered to be used in the film Godzille and was still in modern hospital conditions - conservationists had hopes to save the building so that it could be reopened but demolition went ahead. The BC government had invested the overdue money in the health care system. Optimistically, the same report stated that due to numerous media reports about the crisis in the current system that suggested the downsizing of Riverview was leading to unacceptable pressure on the rest of the system, the Riverview Board recommended, and the Ministry supported to stop further downsizing of Riverview inpatient beds until the system stabilized. In , three new mental health facilities had opened in Prince George, Kamloops and Victoria. Along with the new buildings 80 patients from Riverview were discharged. They did not indicate whether

beds had been implemented for the patients who had already been discharged prior to the construction of the three new buildings that were immediately filled with then-Riverview patients. The stakeholders meeting stated that there would be specialized mental health beds located in smaller hospitals throughout British Columbia but neither dates, places, nor names were given. No mention of sites opening in the city of Vancouver were mentioned either. From to , 4 beds were officially written to have been added.

5: Land Title Act Regulation

The Land Act is the primary article of legislation that is used by the government to convey land to the public for community, industrial and business use. The Act allows the granting of land, and the issuance of Crown land tenure in the form of leases, licences, permits and rights-of-way.

Transfers from individuals to family business corporations pursuant to Regulation, R. The undertaking includes an obligation to provide the MOF with an additional affidavit within nine months following the fiscal year end of the corporation after the date of registration or disposition as well as relevant financial statements to verify that all conditions of the exemption have been met. The required undertaking forms part of the Initial Affidavit. Transfer of a combination of surface rights and mineral rights pursuant to Regulation, R. The deeds must be reviewed by the MOF in order to ensure that a reasonable allocation has been made towards the consideration declared for the mineral rights and the surface rights. Tax will be collected and the deeds endorsed by the MOF based on the taxable consideration determined by the taxpayer pursuant to the provisions of the regulation. Transfers of lands acquired to replace lands that were taken under statutory authority pursuant to subsection 12 of the Act Where a taxpayer has purchased land to replace lands that were taken by expropriation or the threat of expropriation, application may be made to the MOF to reduce the value of the consideration on the acquisition of replacement lands by the amount paid by the expropriating authority for the expropriated lands. Tax will be collected and the deeds endorsed by the MOF based on the reduced value of the consideration. If tax has been paid on the full purchase price at the Land Registry Office, application may be made to the MOF for a refund. Land Taken Under Statutory Authority, sets out further information regarding this subject. One of the following statements may be selected after Ministry of Finance approval has been received: Certain transfers of easements to oil or gas pipeline companies pursuant to Regulation, R. The Affidavit must be completed to confirm that a transfer of easement or right of way to an oil or gas pipeline company is being registered. Statement must be selected, and one of statements, and Anyone claiming this exemption should make sure that no surface rights of any kind are included in the transfer. It should be noted that oil and gas leases are considered to be transfers of mineral rights only. If the consideration is nominal, is the land subject to any encumbrance? Other remarks and explanations, if necessary. This conveyance is of mineral rights only or is the transfer of surface rights option and is therefore not subject to tax pursuant to Regulation RRO Transfers pursuant to the Electricity Act, A schedule must be attached to the document setting out that the matter is pursuant to a disposition which has occurred as a result of a transfer order under the Electricity Act, The interest in the lands described in the attached schedule was transferred to the Transferor from Ontario Hydro by or pursuant to a Transfer Order made under the Electricity Act, The foregoing statements are statements made pursuant to section of the Electricity Act, By definition, spouse means spouse as defined in section 29 of the Family Law Act. The Affidavit must set out that the parties are spouses as described in section 29 of the Family Law Act. It is insufficient to merely say the parties are common law spouses. At present, "spouse" means either of two persons who are married to each other, or who are not married to each other and who have cohabited, continuously for a period of not less than three years, or in a relationship of some permanence, if they are the natural or adoptive parents of a child. Transfers between spouses or former spouses are taxable unless certain conditions are met as set out in Regulation, R. The Land Transfer Tax Act sets out further information on this subject. This conveyance is exempt from tax pursuant to Regulation, RRO, as the transferee is the spouse or former spouse of the transferor and: The only consideration passing is the assumption of any encumbrance against the lands. If the Affidavit or electronic statements indicate cash or other forms of consideration, the transfer must be pursuant to a written separation agreement or order of a court to be exempt from tax. This conveyance is exempt from tax pursuant to Regulation The conveyance is in compliance with the terms of a written agreement pursuant to which the parties have agreed to live separate and apart. An undertaking is an agreement whereby the taxpayer or their representative agrees to provide further documentation and information to the MOF to ensure that the correct value of the consideration was declared and that the correct amount of tax is or has been paid for any

conveyance. The undertaking includes a further agreement to pay any additional land transfer tax and accrued interest which may be payable to the MOF. Interest continues to accrue on any tax exigible. The undertaking also provides that an amended Affidavit will be provided where the value of the consideration has been determined to be different than that declared at registration. Undertakings will be accepted from either the transferee or their representative. Where the value of the consideration is deemed to be equal to the fair market value of the lands, the MOF must confirm that the value is within an acceptable range. Examples of situations where fair market value applies: Transfers to corporations where part of the consideration consists of the allotment and issuance of a share or shares of the transferee corporation. Transfers from corporations to shareholders. Leases which can exceed 50 years. Some final orders of foreclosure and quit claims in lieu thereof. Tentative value of the consideration. Where the agreement between the parties may result in additional consideration to be given pending future events, the MOF will monitor the transaction and ensure additional tax is collected should the future conditions materialize. If for any reason the Land Registrar is not satisfied with the Affidavit or supplementary affidavits, an undertaking may be required before registration as per subsection 5 4 of the Act. The Ministry of Finance requires that an undertaking, where appropriate, will be provided to the Land Registrar before certification of title. Tentative Value of the Consideration. Discretion of the Land Transfer Tax Section. As per subsection 5 4 of the Act. Trust conveyances, where there has been no change in beneficial ownership, are not subject to land transfer tax when presented for registration. However they must be accompanied by a supplementary affidavit which conforms to our guide found in Conveyances Involving Trusts. In a situation where there is a change in beneficial interest without the registration of a transfer, the matter must be dealt with through the Ministry of Finance. Although the property may be subject to a mortgage, the liability for the mortgage is not part of the value of consideration as no liability is being assumed. The MOF does not consider a "trust" to be an entity and looks through the trust to the beneficiaries. In the case of a transfer, for example, from a parent to a "family trust", where the beneficiaries are the children, the tax liability is the same as any other transfer in that if the lands are subject to a mortgage, the beneficiaries are considered to be assuming a liability and tax is payable accordingly. If the transfer is from a parent to a trustee of the "family trust," where they are claiming that the beneficiaries are to acquire their beneficial interest sometime in the future, a supplementary affidavit, "Beneficial owner to trustee", must be submitted along with the deeds as there is no change in beneficial ownership. In the future, whenever a beneficiary acquires its beneficial interest by way of an unregistered transfer, a Return under section 3 of the Act must be filed with the MOF. Where no consideration is paid and there are no mortgages on title. Since there is no exemption for these transfers, tax is payable accordingly. The document may be accepted for registration and tax collected based on the declared value of the consideration with an undertaking given to the Land Registrar. The transferee is a shareholder of the transferor. If the transaction is pursuant to an income tax rollover, shares must be issued in return for the transfer. The value of the consideration is, therefore, deemed to be equal to the current fair market value of the lands and tax is payable accordingly. Part of the consideration consists of the allotment and issuance of shares of the transferee in return for the transfer. Where the land is given as a contribution of capital, tax is payable on any consideration. If consideration is declared to be nil, the lands must appear on the financial records of the transferee corporation at nil cost. If actual consideration is declared to be nil, an explanation is required on the affidavit which must confirm that shares do not form part of the consideration, the lands are not subject to a mortgage, and the transferee is not a shareholder of the transferor. The transferee is not issuing shares, assuming a mortgage or paying any consideration directly or indirectly in return for the transfer and is not a shareholder of the transferor. Explanation for nominal considerations: The transferee is not issuing shares or assuming a mortgage in return for the transfer and is not a shareholder of the transferor. In many cases the charity may issue a tax receipt in return for a transfer of property. Leases under 50 years Although leases that cannot exceed 50 years are not subject to tax, an Affidavit is required for registration. The value of the consideration is nominal in these cases. Lease surrender, termination or extension which cannot exceed 50 years, including any renewals or extensions of the term provided for in the lease or in a separate option to lease or other document entered into as part of the arrangement relating to the lease. Lease, the term of which, including any renewals cannot

exceed 50 years and does not contain an option to purchase or assignment of option. Leases under 50 years with option to purchase If the lease contains an option to purchase, the conveyance of the option is subject to tax. The Affidavit must make reference to it and set out any consideration given for the granting of the option but not the option exercise price. Lease surrender, termination or extension which cannot exceed 50 years with option to purchase. Tax paid on the consideration given for granting of option. Amount shown represents value of consideration for granting of option. Leases over 50 years The value of the consideration in a lease, which has a remaining term in excess of 50 years is deemed to be equal to the Fair Market Value of the lands and the Affidavit must read as follows:

6: Changes to Property Transfer Tax in BC - Terra Law CorpTerra Law Corp

Report'on' Section29(2)of'theLandTi tle'Act'and'Notice'of'Unreg isteredInterests' AReportpreparedfortheBritishColumbia LawInstitutebytheMembersofthe.

There is a third document, being the Property Transfer Tax Form, however it does not need to be signed as precisely. The normal signing sequence is as follows: In BC, the Officer is the official person before whom you can sign the documents. Most documents are signed before a Lawyer or Notary Public; they are acceptable. Please ensure that your Officer is one of these people. The Officer may ask you to provide Identification. You then sign your name above the line bearing your name with your regular signature in the Signature section on the right hand side of the document. You next complete the Date section, in the middle of the document, in year, month, day format, using only two digit numbers; no written words; example: You then give the documents to the Officer who will complete the left hand side Officers Certification. The Officer must sign his name above the line, then print his name, address and occupation under the line. This is important to be completed correctly. Most Officers have stamps that have all of this information on it. The name of the Law Firm is not good enough. If you are following this procedure, we have probably emailed or faxed you the necessary documents. Since we register over the Internet, we only need a scanned or faxed copy of the signed documents sent to us before we can proceed with registration. We also need the original documents sent to us, however this can happen later. Respecting the Property Transfer Tax Form, the requirements are not as stringent. A view of the Property Purchase Tax Form shows the signing section at the bottom of page two. Basically, you need to sign your name, insert your phone number and then date it in the format set out. Sometimes we sign this form on behalf of our clients as their agent when they are not available to sign.

7: Acts & Regulations - Province of British Columbia

The Property Transfer Tax is a sales tax payable to the Government of British Columbia by purchasers of real estate. Generally it applies to all transactions, unless they are exempt under section 14 of the Property Transfer Tax Act (the "Act").

8: CMPA - A matter of records: Retention and transfer of clinical records

Celebrating years of service to Columbia in , Palmetto Health Richland today is a bed regional community teaching medical center. the Best Hospital.

9: Hospital District Act

under the Land Title Act. Ownership an owner can prevent transfer of his or her land. A transfer would About the Land Title System in British Columbia.

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