



**TSLEIL-WAUTUTH NATION  
PTT FORM #4**

**FIRST-TIME HOME BUYER  
EXEMPTION RETURN**

DATE
TAX PAID \$
EXEMPTION CODE CLAIMED:  26

- Use this form only if you are claiming an exemption from the property transfer tax under the First-Time Home Buyer Exemption pursuant to sections 14-16 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2025*.
- Do **not** complete this Return if you applied for a New Housing Exemption, using Tsleil-Waututh Nation PTT Form #5.
- If you need more space when completing this Return, please attach additional pages with details.
- A completed Return must be submitted with the application for registration of every transfer. Applications for registration of a transfer will **not** be accepted without a completed Return.
- A transferee who provides false or misleading information in a Return is subject to a penalty and interest and may be subject to court action in accordance with the *Tsleil-Waututh Nation Property Transfer Tax Law, 2025*.
- All Returns are subject to review and reassessment in accordance with the *Tsleil-Waututh Nation Property Transfer Tax Law, 2025*.
- In order to claim the First-Time Home Buyer Exemption, you must establish a residence on the subject property pursuant to section 16 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2025*, or will be required to repay the exempted property transfer tax, plus interest, **in accordance with section 18 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2025*.**

**A. TRANSFEEE (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

PROV

POSTAL CODE

DATE OF BIRTH

ARE YOU A FIRST-TIME HOME BUYER AND  
APPLYING FOR THE EXEMPTION?

☐

YES

☐

NO

IF **YES**, PERCENTAGE INTEREST  
BEING ACQUIRED:

**PURCHASER 2 - SURNAME**

**FIRST NAME**

**INITIAL**

ADDRESS (include street or PO box number)

CITY/TOWN

PROV

POSTAL CODE

DATE OF BIRTH

ARE YOU A FIRST-TIME HOME BUYER AND  
APPLYING FOR THE EXEMPTION?

☐

YES

☐

NO

IF **YES**, PERCENTAGE INTEREST  
BEING ACQUIRED:

**B. PREVIOUS ADDRESS FOR THE LAST TWO YEARS:**

**PURCHASER 1 – FULL NAME**

HOW LONG DID YOU RESIDE AT THIS ADDRESS?

ADDRESS (include street or PO box number)

CITY/TOWN

PROV

POSTAL CODE

**PURCHASER 2 – FULL NAME**

**HOW LONG DID YOU RESIDE AT THIS ADDRESS?**

ADDRESS (include street or PO box number)

CITY/TOWN

PROV

POSTAL CODE

**C. TRANSFEROR (VENDOR)**

SURNAME OR BUSINESS NAME

FIRST NAME

INITIAL

SURNAME OR BUSINESS NAME

FIRST NAME

INITIAL

**D. DESCRIPTION OF PROPERTY AND TRANSFER**

1. REGISTRATION DATE OF TAXABLE TRANSFER: \_\_\_\_\_ DATE OF TRANSFER AGREEMENT: \_\_\_\_\_

2. ADDRESS OF THE PROPERTY: \_\_\_\_\_

3. LEGAL DESCRIPTION OF THE PROPERTY: \_\_\_\_\_

4. TAXABLE TRANSFER RELATED TO: ☐ VACANT LAND ☐ LAND WITH IMPROVEMENTS

5. PROPERTY TYPE: ☐ RESIDENTIAL ☐ COMMERCIAL ☐ OTHER: \_\_\_\_\_

6. TAXABLE TRANSFER TYPE: ☐ DISPOSITION OF LEASE (INCLUDING TRANSFER, GRANT, ASSIGNMENT)

☐ LEASE EXTENSION (MODIFICATION AGREEMENT)

☐ OPTION TO RENEW OR EXTEND LEASE

☐ LIFE ESTATE IN LEASE AGE OF TRANSFEREE ON REGISTRATION DATE: \_\_\_\_\_ YEARS

7. PREPAID LEASE: ☐ YES ☐ NO

8. TERM: \_\_\_\_\_ YEARS

9. PERCENTAGE OF THE PROPERTY BEING TRANSFERRED IN THIS TAXABLE TRANSFER: \_\_\_\_\_

**E. DETERMINATION OF FAIR MARKET VALUE**

1 PREPAID LEASE:

GROSS PURCHASE PRICE: \$ \_\_\_\_\_

OTHER CONSIDERATION PAID: \$ \_\_\_\_\_

PROPERTY TAKEN IN TRADE: \$ \_\_\_\_\_

2 LEASE THAT IS NOT PREPAID (INCLUDING AN OPTION TO RENEW OR EXTEND THE TERM):

A FAIR MARKET VALUE OF FEE SIMPLE INTEREST, INCLUDING IMPROVEMENTS: \$ \_\_\_\_\_

OR

B LUMP SUM CONSIDERATION PAID: \$ \_\_\_\_\_

ANNUAL RENTAL PAYMENT IN LAST YEAR RENT FIXED: \$ \_\_\_\_\_

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**F. ADDITIONAL INFORMATION**

IF THE GROSS PURCHASE PRICE DIFFERS FROM THE FAIR MARKET VALUE, INDICATE THE REASON FOR THE DIFFERENCE:

☐ RELATED PARTY    ☐ TRADE    ☐ FORECLOSURE    ☐ DISTRESS SALE

OTHER: \_\_\_\_\_

IF OTHER PROPERTY TAKEN IN TRADE, INDICATE LEGAL DESCRIPTION AND ADDRESS:

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**G. PROPERTY TRANSFER TAX CALCULATION**

1	FAIR MARKET VALUE OF TAXABLE TRANSFER:	\$	_____	A
2	1% ON FIRST \$200,000 FAIR MARKET VALUE, 2% ON REMAINDER OF FAIR MARKET VALUE TO \$500,000:	\$	_____	B
3	2 % ON REMAINDER OF FAIR MARKET VALUE:	\$	_____	C
4	IF THE FAIR MARKET VALUE OF THE ENTIRE PROPERTY IS GREATER THAN \$835,000 (QV) BUT NOT EXCEEDING \$860,000, EXEMPTION AMOUNT IS: (LINE B) \$ _____ × ((\$835,000 + \$25,000 – LINE A) / \$25,000) =	\$	_____	D
5	PERCENTAGE INTEREST IN PROPERTY BEING ACQUIRED BY ELIGIBLE FIRST-TIME HOME BUYERS:	%	_____	E
6	PROPORTIONAL EXEMPTION FROM PROPERTY TRANSFER TAX: (LINE E x LINE B) OR (LINE E x LINE D)	\$	_____	F
7	PROPERTY TRANSFER TAX PAYABLE: (LINE B – LINE F + LINE C)	\$	_____	

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**H. ADDITIONAL INFORMATION FOR EXEMPTION**

1	IS THE PROPERTY 0.5 HECTARES OR LESS?	<input type="checkbox"/> YES <input type="checkbox"/> NO	INDICATE SIZE: _____ HECTARES
2	ARE THERE ANY IMPROVEMENTS ON THE PROPERTY OTHER THAN A RESIDENCE?	<input type="checkbox"/> YES <input type="checkbox"/> NO	IF YES, LIST OTHER IMPROVEMENTS: _____ _____ _____
3	WILL THE PROPERTY BE USED AS THE TRANSFEREE'S PRINCIPAL RESIDENCE, PURSUANT TO SECTION 16 OF THE <i>TSLEIL-WAUTUTH NATION PROPERTY TRANSFER TAX LAW, 2025</i> ?	<input type="checkbox"/> YES <input type="checkbox"/> NO	
4	IS THE TRANSFEREE A CANADIAN CITIZEN OR PERMANENT RESIDENT?	TRANSFEREE 1: <input type="checkbox"/> YES <input type="checkbox"/> NO	IF YES, ATTACH PROOF: _____
		TRANSFEREE 2: <input type="checkbox"/> YES <input type="checkbox"/> NO	IF YES, ATTACH PROOF: _____
5	ATTACH A DECLARATION FROM THE TRANSFEREES, IN THE FORM PROVIDED AT SCHEDULE "A".		

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**I. CERTIFICATION**

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

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PURCHASER 1 - SIGNATURE

TELEPHONE NUMBER

DATE SIGNED

**X**

PRINT NAME

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PURCHASER 2 - SIGNATURE

TELEPHONE NUMBER

DATE SIGNED

**X**

PRINT NAME

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ACKNOWLEDGEMENT: By signing this Form and applying for this exemption, I acknowledge that the information provided on this form may be verified by Tsleil-Waututh Nation as required to ensure that I qualify for this exemption, in accordance with the *Tsleil-Waututh Nation Property Transfer Tax Law, 2025*.

**EXEMPTION CODE**

26      A taxable transfer to a transferee who is a first-time home buyer, pursuant to sections 14-16 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2025*.

**PTT Form #4 - SCHEDULE 'A'**

**ADDITIONAL INFORMATION FOR EXEMPTION CODE 26**

**COMPLETE IF CLAIMING EXEMPTION CODE 26**

**STATUTORY DECLARATION**

I, \_\_\_\_\_, of \_\_\_\_\_ [town/city], of the Province of \_\_\_\_\_, do SOLEMNLY DECLARE that:

1. I am a transferee to the transfer described in the attached Tsleil-Waututh Nation PTT Form #4.
2. I am a first-time home buyer as defined at section 14 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2025*.
3. I am a Canadian citizen or permanent resident of Canada.
4. I have never owned property or a home or held a registered lease that constituted my principal residence.
5. I have never received a first-time home buyers' exemption or refund from Tsleil-Waututh Nation, another First Nation, a province, or any other government.
6. It is my intention that the subject property will be my principal residence, in accordance with section 16 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2025*.

AND I make this solemn declaration, conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

DECLARED BEFORE ME at \_\_\_\_\_ )  
\_\_\_\_\_, British Columbia, this \_\_\_\_ day of )  
\_\_\_\_\_, 20\_\_\_\_ )

\_\_\_\_\_  
Signature

\_\_\_\_\_)  
A Commissioner for Taking Affidavits )  
for British Columbia )