



As at **December 31, 2017**, for how many **consecutive years** had you owned your residence? ..... 24

If you have a spouse, did he or she transfer ownership of the property to you? ..... 25  Yes  No

If you answered **Yes**, enter the start and end dates of the period during which your spouse owned the residence. .... 26 from [ Y ] [ M ] [ D ] to [ Y ] [ M ] [ D ]

Is this your principal place of residence? ..... 27  Yes  No

Enter the total value of the immovable shown on the **current** assessment roll. .... 28

Enter the total value of the immovable shown on the **previous** assessment roll. .... 29

### 3 Information about the other co-owner(s) on December 31, 2017

If there are more than two other co-owners, enclose a sheet containing the required information about each of them.

1	Last name		First name	
	Social insurance number			
2	Last name		First name	
	Social insurance number			

### 4 Grant for seniors to offset a municipal tax increase

Years covered by the current assessment roll:

40 [ Y ] [ Y ] [ Y ] [ Y ] - [ Y ] [ Y ] [ Y ] [ Y ] - [ Y ] [ Y ] [ Y ] [ Y ]

Amount of the potential grant shown on the **2018** municipal tax bill or on the document that was issued by your municipality (**maximum: \$500**)

**Grant related to the current assessment roll**

41

Years covered by the previous assessment roll:

42 [ Y ] [ Y ] [ Y ] [ Y ] - [ Y ] [ Y ] [ Y ] [ Y ] - [ Y ] [ Y ] [ Y ] [ Y ]

Amount that was granted to you, and to any other co-owners of the residence, for the last year covered by the previous assessment roll (**maximum: \$500**)<sup>2</sup>

**Grant related to the previous assessment roll**

+ 43

Add lines 41 and 43.

= 44

Total amount of grant applied for on line 462 of the 2017 income tax returns of the other co-owners mentioned in Part 3

- 45

Subtract line 45 from line 44. Enter the result on line 462 of your 2017 income tax return.

**Grant for seniors to offset a municipal tax increase**

= 46

2. If the **current assessment roll** is for **2018-2019-2020**, the last year covered by the previous assessment roll is 2017. Enter on line 43 the amount of the grant applied for in the 2016 income tax return and granted to you and to any other co-owners of the residence for 2017.  
If the **current assessment roll** is for **2017-2018-2019**, the last year covered by the previous assessment roll is 2016. Enter on line 43 the amount of the grant applied for in the 2015 income tax return and granted to you and to any other co-owners of the residence for 2016.  
If the **current assessment roll** is for **2016-2017-2018**, do **not** enter an amount on line 43.



## General information

### Spouse on December 31, 2017

The person who:

- was your spouse at the end of that day and from whom you were not living separate and apart at that time because of the breakdown of your relationship. If, on December 31, 2017, you and your spouse were separated because of the breakdown of your relationship and your separation lasted fewer than 90 days, you are considered to have had a spouse on December 31, 2017; or
- was your spouse at the time of his or her death in 2017, provided you and your spouse had not been living separate and apart for 90 days or more at that time because of the breakdown of your relationship and you did not have a new spouse on December 31, 2017.

### Transfer of ownership between spouses

If your residence was owned by your spouse but he or she transferred ownership to you, you are considered to have owned the residence the entire time your spouse was the owner (or considered to own the residence due to the property rights of your spouse's previous spouse).

### Review of the value of the residence

If, after you apply for the grant, the potential amount of the grant determined by the municipality for 2018 changes because the value of your residence is reviewed, you will receive, for 2018, a new municipal tax bill or another copy of the document entitled *Amount of the Potential Grant to Offset a Municipal Tax Increase* showing the adjusted amount of the potential grant. In this case, you must request an adjustment to your 2017 income tax return within **60 days**. To do so, complete a *Request for an Adjustment to an Income Tax Return* (form TP-1.R-V) or use the **Request to Change Income Tax Return Information** online service. You must also complete another copy of this form and enter on line 41 the new amount of the potential grant for 2018.

### Application deadline

To receive, for a given year, the grant for seniors to offset a municipal tax increase, you must file an application by December 31 of the fourth year following the year in question. For example, to receive the grant for 2018, you must apply by December 31, 2022.

