

**Part C - Decision Under Appeal**

The decision under Appeal is the reconsideration decision of the Ministry of Social Development and Poverty Reduction (the "**Ministry**") dated November 22, 2023 (the "**Reconsideration Decision**"). The Ministry determined that the Appellant was not eligible for a crisis supplement for his outstanding property taxes as provided for by section 59 of the *Employment and Assistance Regulation* given that it was not satisfied that:

- the Appellant's need to pay the property taxes was unexpected;
- the Appellant did not have resources available to him to pay the property taxes; or
- the Appellant's physical health would be in imminent danger if he failed to pay the property taxes.

**Part D – Relevant Legislation**

- *Employment and Assistance Act* (the “**Act**”) – section 4
- *Employment and Assistance Regulation* (the “**Regulation**”) – section 59

**Note:** The full text is available after the Decision.

## Part E – Summary of Facts

### (a) The Reconsideration Decision

The evidence before the Ministry from the Reconsideration Decision consisted of:

The Appellant is the recipient of income assistance. He receives a total of \$1,060.00 per month consisting of:

- a support allowance of \$560.00; and
- a shelter allowance of \$500.00.

Each month, the Appellant pays \$32.16 for property tax and \$480.00 for various utilities including his phone expenses.

On October 18, 2023, the Appellant requested a crisis supplement to pay his outstanding property taxes in the amount of \$1335.84 (the “**Taxes**”). In doing so, he explained that his situation was unexpected and he does not “... *get enough money I thought I could have gotten back to work by now. I didn't think it would come to this. I also have been diagnosed with severe anxiety / depression / PTSD I am applying for disability. Please help...*” The Appellant further explained that, by not paying his outstanding Taxes, he was going to, “... *[lose] my home to property tax forfeiture...*”

In addition, the Appellant submitted various property tax forfeiture notices issued by the Government of British Columbia, dated October 3, 2023, that were addressed to him and his former spouse (the “**Notices**”). On review, the Notices indicate that both the Appellant and his former spouse are owners of the property for which the Taxes were overdue. In addition, the Notices accounted for historical property tax arrears dating back to 2021 as follows:

Year	Amount Due
2021	\$465.92
2022	\$484.04
2023	\$385.88
Total	\$1,335.84

On November 7, 2023, the Ministry reviewed the Appellant’s request for a crisis supplement for the Taxes and determined that he was not eligible for a crisis supplement because he did not meet all the criteria listed under section 59 of the *Regulation*. The Ministry noted that it did not have the legislative authority to pay the Taxes where the property in question was owned by someone not on the Appellant’s case.

On November 7, 2023, the Appellant submitted a request for reconsideration. In support of his request, he wrote, “... *I submitted the wrong forfeiture notice. I have one for [my former spouse] and two for myself... [My former spouse] has a certificate of pending litigation connected*”

*to a court case that has been settled for over 4 years but won't remove the cpl. I am uploading a forfeiture notice that has my name on it..."*

On November 22, 2023, the Ministry issued the Reconsideration Decision wherein it maintained that the Appellant was not eligible for a crisis supplement for the Taxes as provided for by section 59 of the *Regulation*. More specifically, the Ministry held:

*"... You are eligible to receive income assistance for the month of October 2023 and therefore you are eligible to receive supplements provided all other criteria are met.*

*You explained that you did not get enough money to pay for your outstanding property taxes. A review of your file indicates that you have received shelter funds specifically for paying your property tax every month since your file opened. The Final Notice of Forfeiture you submitted with your name on it, indicates that you owe money for 2021, 2022, and 2023. Without more information or evidence to explain why you did not use your monthly shelter funds to pay your property taxes, the ministry is unable to establish that your need for the Final Notice of Forfeiture for your property taxes is due to unexpected circumstances.*

*A review of your file indicates that you submitted two Notices of Forfeiture for the same address: one with your name, and one with the name [former spouse]. This indicates that the property is owned jointly with someone who is not on your income assistance case. The ministry is not satisfied that you do not have the resources to pay the outstanding property taxes, as this joint owner could pay the outstanding taxes.*

*The ministry is not satisfied that your physical health will be in imminent danger if you do not pay these outstanding taxes, as the joint property owner could pay them.*

*As the ministry is unable to establish that your need for the Final Notice of Forfeiture for your property taxes is due to unexpected circumstances, and the ministry is not satisfied that you do not have the resources to pay the outstanding property taxes, and the ministry is not satisfied that your physical health will be in imminent danger if you do not pay these outstanding taxes, your request does not meet all the criteria under Section 59 of the EA Regulation, you are not eligible for a crisis supplement for property tax..."*

### **(b) The Appeal**

On November 22, 2023, the Appellant filed a Notice of Appeal (the "**Appeal Notice**"). In the Appeal Notice, the Appellant wrote, *"you have no evidence of property title. I own it solely. Becoming homeless in the winter puts me at immediate risk of physical harm. The amount that I receive has never been enough to pay the bills and survive. I live remotely, there are no buses, low population. Travel is expensive no allowance for it. Your insight is dangerous."*

The Appellant's Appeal hearing was held on December 14, 2023 via teleconference.

During oral submissions, the Appellant clarified his preferred pronouns as he/him. He advised that he was the sole owner of the property for which the Taxes were overdue. For clarity, the Appellant explained that he and his former spouse separated in 2016; as a result, he has owned the property since that time. To evidence his ownership over the property, the Appellant referred to a recent report issued pursuant to section 211 of the *Family Law Act* which noted his historical ownership over the property. In addition, the Appellant referred to a Land Title Office filing evidencing his sole ownership of the property. The Ministry did not object to the Appellant's reliance on the *Family Law Act* report or the Land Title Office filing given that it had a copy of both and was able to confirm their contents.

Upon questioning from the Panel, the Appellant agreed that the Taxes dated back to 2021. The Appellant explained that he was making payments towards the Taxes, but not enough. Rather, the Appellant made a conscious choice to pay for gas to fuel his vehicle so that he could look for work instead of paying the Taxes in full.

Further, the Appellant agreed that the Taxes were an expected expense as they are incurred annually. However, the Appellant clarified that he did not expect that the Taxes to increase as high as they did as that they also accounted for various fees, interest and/or other penalties. That said, the Appellant acknowledged that, as of 2021, he was aware that fees, interest and/or other penalties would be applied to the Taxes for as long as they remained unpaid.

In terms of imminent danger, the Appellant explained that he paid the Taxes; therefore, the Taxes were not in arrears and his property was no longer in danger of forfeiture. However, as he used most of the funds available to him to pay the Taxes, he had limited funds (\$160.00) to address his needs for the remainder of December 2023. As the Appellant did not have enough money to pay for heating and other expenses for December 2023, he advised that he was residing with friends. The Appellant stated that, while he was currently residing with friends, it was unclear as to how long he would be able to remain with them. The Appellant clarified that, if he overstayed his welcome, he could be asked to leave his friend's home which would render him homeless.

The Ministry advised that it referred to and relied upon the Appeal Record which largely consisted of the Reconsideration Decision. As an option for helping the Appellant address his financial circumstances, the Ministry also advised that the Appellant could, subject to an assessment, qualify for programs such as the Persons with Persistent Multiple Barriers to Employment ("**PPMB**") program.

The Ministry had no objection to the Appellant's oral submissions or additional evidence. The Panel determined that the Appellant's submissions and evidence were admissible as additional evidence pursuant to section 22(4) of the *Employment and Assistance Act* as they

were reasonably required for a full and fair disclosure of all matters related to the decision under Appeal. More specifically, the additional evidence contributed to the Panel's understanding of the circumstances surrounding the Appeal.

**Part F – Reasons for Panel Decision**

The issue under appeal is the reasonableness of the Reconsideration Decision in which the Ministry determined that the Appellant was not eligible for a crisis supplement for the Taxes as provided for by section 59 of the *Regulation*.

**(a) Appellant's Position**

The Appellant argues that he should be eligible for a crisis supplement as the Taxes were unexpected, and a failure to receive a crisis supplement will place him in a position of imminent danger to his physical health arising from homelessness.

**(b) Ministry's Position**

The Ministry maintains that the Appellant is ineligible for a crisis supplement for the same reasons stated in the Reconsideration Decision. For clarity, the Ministry takes the position that it was unable to establish if the Taxes were an unexpected expense. Further, the Ministry was not satisfied that (i) the Appellant did not have the resources to pay the Taxes, and (ii) the Appellant faced imminent danger to his physical health if a crisis supplement was not provided to him.

**(c) Panel Decision**

Section 59(1) of the *Regulation* permits the Ministry to provide a crisis supplement to a person or a family unit if the person or family unit is eligible for income assistance, and:

- 1) the need for the crisis supplement is not expected or there is an unexpected expense;
- 2) there are no resources available to the person or the family unit; and
- 3) a failure to obtain the crisis supplement will lead to imminent danger to the person or the family unit's physical health.

The legislation requires all three (3) criteria to be met.

In this case, it is undisputed that the Appellant was on income assistance at the time in question; therefore, he could have received a crisis supplement for the Taxes only if he met the above noted criteria.

**(i) Were the Taxes an unexpected expense?**

While the Appellant admits that property taxes are a recurring annual expense, he argues that the Taxes were unexpected because they reflected an amount that accounted for various fees, interest and/or other penalties over and above what he expected in the circumstances. While the Panel appreciates that the amount sought by the Government of British Columbia exceeded what the Appellant expected in the circumstances, the Panel

finds that it cannot be said that the Taxes were an unexpected expense. During the hearing, the Appellant acknowledged that property taxes are an expected annual expense. Further, the Appellant acknowledged that he owed the Taxes dating back to 2021; as a result, he knew that he was responsible for various fees, interest and/or other penalties for as long as the Taxes remain unpaid. Moreover, the Appellant stated that, instead of paying the Taxes, he made a choice to pay for gas so that he could fuel his vehicle while in search of employment. While the Appellant's efforts to find employment are commendable, the circumstances giving rise to the Taxes suggest that they were not unexpected. To the contrary, the Appellant should have expected to pay the Taxes, including the various fees, interest and/or other penalties arising from any delay in payment.

In sum, the Panel finds the Ministry's decision regarding the Taxes not being an unexpected expense was reasonably supported by the evidence before it.

**(ii) Are no resources available to the Appellant?**

The Appellant admits that he was able to pay the Taxes; therefore, the Panel finds that it cannot be said that the Appellant did not have the resources to pay the Taxes. As a result, the Panel finds the Ministry's decision regarding the resources available to the Appellant to be reasonably supported by the evidence before it.

**(iii) Will a failure to obtain the crisis supplement lead to the imminent danger of the Appellant's physical health?**

The Panel finds that the Appellant has provided no evidence to suggest that a failure to obtain a crisis supplement will lead to the imminent danger of his physical health. While being evicted from a property can certainly lead to imminent danger, the Panel finds that the Appellant has remedied the potential eviction arising from a forfeiture as he paid the Taxes. While the Appellant argues that he could face homelessness if he overstays his welcome with his friend(s), the Panel finds the Appellant's submissions regarding imminent danger to be speculative. As a result, it is currently unclear if the Appellant's physical health would be in imminent danger. Therefore, the Panel finds the Ministry's decision regarding imminent danger was reasonably supported by the evidence before it.

**(c) Conclusion**

The Panel finds that the Ministry's decision to deny the Appellant's request for a crisis supplement pursuant to section 59 of the *Regulation* was reasonably supported by the evidence.

As a result, the Appeal is unsuccessful.



**(d) Legislation*****Employment and Assistance Act, SBC 2002, c 40*****Income assistance and supplements**

**4** Subject to the regulations, the minister may provide income assistance or a supplement to or for a family unit that is eligible for it.

***Employment and Assistance Regulation, BC Reg 263/2002*****Crisis supplement**

**59** (1) The minister may provide a crisis supplement to or for a family unit that is eligible for income assistance or hardship assistance if

- (a) the family unit or a person in the family unit requires the supplement to meet an unexpected expense or obtain an item unexpectedly needed and is unable to meet the expense or obtain the item because there are no resources available to the family unit, and
- (b) the minister considers that failure to meet the expense or obtain the item will result in
  - (i) imminent danger to the physical health of any person in the family unit, or
  - (ii) removal of a child under the [Child, Family and Community Service Act](#).

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**Part G – Order**

The panel decision is: (Check one)     Unanimous     By Majority

The Panel     Confirms the Ministry Decision     Rescinds the Ministry Decision

If the ministry decision is rescinded, is the panel decision referred  
back to the Minister for a decision as to amount?    Yes     No

**Legislative Authority for the Decision:**

*Employment and Assistance Act*

Section 24(1)(a)     or Section 24(1)(b)

Section 24(2)(a)     or Section 24(2)(b)

**Part H – Signatures**

Print Name

Anil Aggarwal

Signature of Chair

Date (Year/Month/Day)

2023/12/28

Print Name

Bob Fenske

Signature of Member

Date (Year/Month/Day)

2023/12/28

Print Name

Robert McDowell

Signature of Member

Date (Year/Month/Day)

2023/12/28