

Reasons for Decision:

Order #AP1920-0713

On <date removed>, the appellant filed an appeal against the Department's decision to approve their Rent Assist application effective <date removed>. The decision letter was dated <date removed>.

The appellant told the Board they received a letter from the Department on <date removed> advising them that their application had been denied because they did not claim rent payments on their <year removed> income tax return.

The appellant stated their return was prepared by a professional accountant, who prepares tax returns for seniors in their apartment building on a volunteer basis. The appellant advised the accountant of the error, who filed an amended return as soon as possible.

The appellant noted that, while their accountant amended their return quickly, the Canada Revenue Agency took a considerable amount of time to reassess their return. The appellant submitted the revised Option C assessment to the Department as soon as they received it, but the Department set the effective date of their subsidy at <date removed>, rather than the original date of <date removed>.

The appellant asserted that the omission of the rent payments on their original return, as well as the time it took to process the amended return, were not their fault and they should not be penalized for those factors.

The Department told the Board that the appellant's reapplication month was December for each benefit year. While the benefit year for the appellant began on December 1, the Department issues the monthly benefit a few days prior to the start of the month.

The Department noted the appellant received their November 2019 benefit at the end of October 2019, and received their February 2020 benefit at the end of January 2020. The appellant did not receive benefits for December 2019 and January 2020.

The Department stated benefits begin effective the first day of the month a complete application is received. As the appellant's application was not complete until they submitted their revised Option C in February 2020, their benefits started in that month. The Department told the Board the appellant's renewal month has shifted from December to February going forward.

The adjudicator representing the Department stated he has processed the appellant's application for several years, and he asserted that he advised the appellant each year to include their rent payments on their income tax form. The application they submitted in November 2019 was the first time they did not include rent payments, and it was declined.

In response to a question from the Board, the appellant stated they talked to the person in their apartment block who arranges for the volunteer accountant about the error, but not to the accountant.

The Board accepts that the appellant did not prepare their tax return and was unaware of the error. The Board also acknowledges that the appellant had no control over the time it took the Canada Revenue Agency to process their amended return. However, when the appellant signed their tax return, they accepted responsibility for the information contained in the tax return.

After careful consideration of the written and verbal evidence submitted to it, the Board determined that the Department assessed the appellant's application correctly according to the legislation and regulations, and that there is no provision in the legislation for discretion. The Board confirmed the Director's decision to begin the appellant's Rent Assist subsidy on <date removed>.

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