



Centre for Organizational Governance in Agriculture

Sponsored in part by the
BC Council of Marketing Boards
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The Centre for Organizational Governance in Agriculture ("COGA") is pleased to provide professional development and educational programs for directors, officers, management, staff, producers, growers, and interested individuals of agricultural boards, commissions and associations of British Columbia.

Underused Housing Tax Ag Sector Update

Wednesday, April 5th, 2023

10:00 a.m. – 11:00 a.m. PST

Via Zoom

Presented by

Kurt Oelschlagel & Darren Taylor
BDO Canada



and
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About the Workshop

Kurt Oelschlagel and Darren Taylor of BDO Canada will offer their insights into the new Underused Housing Tax (UHT) and its implications for individuals and business in the agricultural sector. This presentation will provide you with an overview of the UHT and how it applies to under-used residential properties. It will help you gain an understanding of whether you are excluded from any filing obligations or whether you or your business may need to file a UHT return and the typical exemptions that may apply.

Sector specific issues will be addressed, such as multiple or multi-unit residential properties inhabited by owners and/or extended family members and seasonal accommodation use for temporary foreign workers. This UHT legislation which is new for 2022 requires UHT returns be filed on or before May 1, 2023. As such, farms with multiple residential properties and family farm corporations with residential properties need to understand their filing and exemption requirements before this deadline.

About our presenters



Kurt Oleschlagel - Kurt is a tax specialist partner with BDO Canada LLP. He is also BDO's National Agriculture Tax Leader. Kurt served as a member of BDO's policy board for six years and is a past member of the Ontario ICAO Professional Conduct Committee. He is also past president and treasurer of the Hanover Chamber of Commerce.

Kurt's practice focuses on owner-managed businesses with a particular emphasis on agribusiness. His areas of expertise include federal and provincial income taxation including corporate restructuring, estate planning, transition/succession planning, personal and corporate tax planning. He also provides his services to other CPA firms to assist them with their clients' tax matters.

Kurt is a graduate of the Honours Economics program of Wilfrid Laurier University. Kurt joined what is now BDO Canada LLP in 1988, obtained his Chartered Accountant designation in 1989 and became a partner in 1995. He was admitted as a Fellow of the Institute of Chartered Professional Accountants in 2011 and is also a member of the Society of Trust and Estate Practitioners.

Kurt was a lecturer and course coordinator for CPA Canada's "Income Tax Practice for the General Practitioner" course for approximately 15 years. He is co-author of the national publication "Taxation of Farmers & Fishermen" and a contributor to the book "Agriculture Law in Canada". He has been a speaker and tutor at BDO Tax Specialist conferences and a tutor at the Ontario School of Accountancy. Kurt was a frequent author/presenter for the annual Farm Tax and Business Seminars of the Ontario Ministry of Agriculture, Food and Rural Affairs and has presented each year at the annual Farm Legal & Tax Update seminar of the Canadian Association of Farm Advisors (CAFA).

Kurt grew up on a farm in the Harriston-Clifford, ON area and also worked in the family meat processing business, Harriston Packing Company, which is currently owned and operated by his two younger brothers.



Darren Taylor – Darren is the sales and indirect tax specialist in the Vancouver office of BDO Canada LLP and has over 20 years of public practice experience. His areas of specialization include real estate and Public-Private Partnerships (P3), oil and gas, natural resources, MUSH, charities and not-for-profit organizations. He has extensive experience advising non-resident businesses on in-bound Canadian income and sales tax issues.

Darren's experience includes:

- Helping clients understand GST/HST/PST/QST rules and how they apply to their sectors;
- Providing sales tax exposure and opportunity reviews, including input tax credit and rebate optimization;
- Advising on real estate, P3 and infrastructure transactions, including financial model reviews and due diligence;
- Planning corporate reorganizations from a sales tax point of view to ensure optimization/minimization of tax;
- Preparing tax authority ruling and technical interpretation requests;
- Defending clients in the fact of CRA and Provincial tax authority audit audits;
- Testing point of sales and other high-volume transactions for tax correctness and advising on sales tax control cycles;
- Training client accounting teams on sales and indirect tax matters and processes.

Professional designations and education

- CICA In-Depth Goods and Services Tax Course (2001)
- Chartered Accountant, British Columbia (1998)
- Bachelor of Arts — Economics, University of Victoria (1993)

Professional affiliations

- Member, Chartered Professional Accountants of British Columbia

Registration

There are two ways to register:

1. Complete the attached registration form and scan/email to office@bccoga.ca
2. On-line at www.bccoga.ca and click on the registration link.

The cost of this workshop is \$21.00 (\$20.00 + \$1.00 GST).

NOTE: No changes or cancellations allowed after the close of registration on April 4th.

We do not accept credit cards for payment, however we do accept e-transfers to office@bccoga.ca and **use the password UHTUP2023**

Registration closes at Noon, Tuesday, April 4th, 2023

We look forward to seeing you there!



Della Oberhoffner, General Manager
BC Council of Marketing Boards/COGA