


**PROVINCE OF BRITISH COLUMBIA**  
**MINISTER OF FINANCE AND CORPORATE RELATIONS**

***Taxation (Rural Area) Act***

I, Andrew Petter, Minister of Finance and Corporate Relations, order that

the attached 1997 Property Tax Notice is prescribed for the purpose of section 21(2) of the *Taxation (Rural Area) Act*.

May 20/97  
Date

  
Minister of Finance and Corporate Relations

(This part is for administrative purposes only and is not part of the Order.)

**Authority under which Order is made:**

Act and section: Taxation (Rural Area) Act, section <sup>21(2)</sup>~~20(2)~~, RSBC <sup>1996</sup>~~1979~~ - Ch <sup>448</sup>~~400~~

Other (specify): \_\_\_\_\_

752/97/13

# 1997 PROPERTY TAX NOTICE

LEGAL DESCRIPTION

FOLIO NUMBER

ASSESSMENT (BY PROPERTY CLASS)		
	LAND	BUILDINGS
TOTALS		
	LAND	BUILDINGS
TOTALS		

## TAX DUE DATE

### PAYMENT INFORMATION

#### HOW TO PAY YOUR TAXES

Please complete the Payor Section below.

If paying in person, go to:

- Surveyor of Taxes Office  
1061 Fort Street, Victoria, BC
- OR
- Local Government Agent office
- OR
- Most Canadian Financial Institutions

If paying by mail: Enter the amount of your payment on the coupon and make your cheque or money order payable to the Minister of Finance and Corporate Relations. Please write your folio number on the cheque or money order. Cheques may be postdated for the tax due date.

#### HOW TO AVOID PENALTIES

Penalties are 5% of unpaid balance on the tax due date and an additional 5% on October 31, 1997.

If paying in person: Pay prior to the close of business on the tax due date.

If paying by mail: Payments must be dated and postmarked on or before the due date to avoid a late payment penalty. Ensure your payment will be postmarked on or before the due date.

If you are eligible for the Home Owner Grant but cannot make a payment, complete and mail the grant application by the tax due date to avoid penalty on the grant amount.

TEAR HERE

CALCULATION OF TAXES	TAX RATE PER \$1000 OF ASSESSED VALUE	TAX AMOUNT
PROVINCIAL SCHOOL TAX		
PROVINCIAL RURAL TAX		
LOCAL SERVICE TAXES		
TOTAL 1997 TAXES		

SUMMARY OF TAXES AND HOME OWNER GRANT	TAXES PAYABLE WITH NO GRANT	TAXES PAYABLE WITH REGULAR GRANT	TAXES PAYABLE WITH ADDITIONAL GRANT
PROVINCIAL SCHOOL TAX			
PROVINCIAL RURAL TAX			
LOCAL SERVICE TAXES			
LESS PROVINCIAL HOME OWNER GRANT			
TOTAL CURRENT TAXES DUE			
DELINQUENT TAXES (INCLUDING INTEREST TO JUNE 30)			
TOTAL PAYMENT DUE	A	B	C


**1997 PROPERTY TAX  
REMITTANCE ADVICE**

 Surveyor of Taxes  
PO Box 9446 Stn Prov Govt  
Victoria BC V8W 9V6

 PAYABLE AT MOST  
CANADIAN FINANCIAL  
INSTITUTIONS

Return this portion with your payment

IF NO GRANT: <b>A</b>	IF REGULAR GRANT: <b>B</b>	IF ADDITIONAL GRANT: <b>C</b>
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 Complete the Home Owner  
Grant Application on reverse

AMOUNT PAID

**PAYOR MUST COMPLETE THIS SECTION**  
(Required for refund, if any) PLEASE PRINT NAME

ADDRESS

POSTAL CODE

PHONE NO.

 Tick (✓)  
if applicable

☐ PERMANENT CHANGE  
OF ADDRESS

☐ NEW  
OWNER

P R A	SPECIAL	TRANSACTION DATE YEAR 1997	ACT. USE MONTH DAY	NEIGH PAYOR CODE	TENEG PAYOR CODE	H.O.G. TYP
EXPLANATION FIELD						
FILE CODE	STANDARD EXPLANATION CODES		TRANS CODE	H.O.G. STATEMENT PROP.	PROP. ELS.	FORM STATUS
MORTGAGE NO.			FOLIO NO.			

FIN 24 Rev. 97/4/14

## HOME OWNER GRANT APPLICATION

It is an offence subject to a penalty of up to \$10,000 to make false application for a Home Owner Grant

1. I, \_\_\_\_\_  
(print name in full) certify that:

- a) I am an owner (or I am a spouse/relative of the deceased owner) of the property described on this tax notice that is assessed and taxed for the current year;
- b) I am a permanent resident of British Columbia and the whole or part of the building(s) described on this tax notice is (are) occupied by me as my principal residence;
- c) neither I nor my spouse nor the deceased owner have applied for or received a home owner grant on this or any other property in the Province during this calendar year and, to the best of my knowledge, no other person has received a home owner grant on the property described on this tax notice during this calendar year.

2. I am eligible for the additional grant for a reason which follows:

- ☐ a) I am or will be 65 or over during this calendar year, my date of birth being \_\_\_\_\_ or \_\_\_\_\_
- ☐ b) I am in receipt of, am the spouse of a person who is in receipt of, or am the spouse of a deceased person who was at the time of death in receipt of an allowance under the War Veteran Allowance Act (Canada) or the Merchant Navy Veteran and Civilian War-related Benefits Act (Canada); or
- ☐ c) I am in receipt of a disability allowance under the Disability Benefits Program Act, or
- ☐ d) I am a person with disabilities, or am the spouse or relative of a person with disabilities, and the person with disabilities resides with me, and have provided the collector with the required medical certificate, or
- ☐ e) I am the spouse or relative of an owner who passed away in the current year who would have been eligible under a), b), c), or d) and I occupied the eligible residence on the date of that owner's death.

3. I understand that the collector, and/or the Home Owner Grant Administration Branch (the Branch) of The Ministry of Municipal Affairs and Housing, may require any documentation necessary to establish my eligibility for the grant. I also understand that the Branch may confirm my age and address with the Motor Vehicle Branch.

ADDRESS OF RESIDENCE (STREET, CITY)

PHONE NO.

DATE OF APPLICATION

SIGN HERE

OWNER (or Spouse/Relative of Deceased Owner)

↑ TEAR HERE ↑

KEEP THE BOTTOM PORTION FOR YOUR RECORDS

## Freedom of Information and Protection of Privacy Act

The information on this form is collected under the authority of the Home Owner Grant Act (S.B.C. 1980, c. 18). The information provided will be used to process your Home Owner Grant Application. Questions about how the Freedom of Information and Protection of Privacy Act applies to this personal information can be directed to the Director, Home Owner Grant Administration Branch at (250) 387-8166, 800 Johnson Street, Victoria, BC V8V 1X4.

## PROVINCIAL HOME OWNER GRANT

- The enclosed brochure explains the 1997 Home Owner Grant and its eligibility requirements.
- If you are eligible for the grant, please complete and sign the application above.

## TAX LEVY INFORMATION

- Tax rates are:
  - dependent on the annual funding requirement of the taxing jurisdiction, such as regional districts, hospital districts and improvement districts.
  - set by the province for school and provincial rural purposes.
- Taxes are calculated as: Assessed Value X Tax Rate = Tax Payable.

## Provincial School Tax

- Historically, residential school tax has funded about 12 % of education costs and non-residential school tax has funded about 18 % of total education costs.
- The remainder is funded from other revenue sources.

## Provincial Rural Tax

- Supports rural programs, including police protection, and road maintenance.

## Local Service Taxes

- Support regional districts, regional hospital districts, improvement districts and other local governments. Questions regarding these taxes should be directed to the local government responsible for administering the individual service.
- Improvement districts also issue tax notices for various purposes, which do not duplicate taxes shown on this notice.

## REVISED TAX LEVIES

- A change in your assessment may result in issuance of a Notice of Revised Taxes after this billing.
- If you expect a **decrease** in assessment:
  - the amount shown on this notice is still due and payable by the tax due date.
  - your account will be adjusted when the revised information is received from B.C. Assessment. ANY unpaid balance remaining after the revised assessment is processed will be charged penalty.
  - credit balances of \$35 or greater resulting from an assessment **decrease** will be **automatically refunded**. Balances under \$35 will be credited to your account.
- If you expect an **increase** in assessment, you must still pay the amount shown by the tax due date, or penalty will be charged on any outstanding tax amount.

## FARM LAND

- Completed applications to extend the tax due date must be received by close of business July 2, 1997.
- Application forms are available through the Surveyor of Taxes' office or your local Government Agent.

## TAX DEFERMENT

- If you are 60 years or older, widowed or physically disabled, you may qualify to defer payment of taxes on your principal residence.
- Contact your local Government Agent or phone the Tax Deferment office in Victoria at (250) 387-0540.

## OVERPAYMENT

- Any **over payment** will be held and applied to your tax account unless a **request for refund** is made in writing. Credit balances accrue interest.

## PROPERTY TAX INFORMATION

Contact your **Government Agent** at the address or telephone number listed in the blue pages of the telephone directory.

OR

## SURVEYOR OF TAXES (Victoria):

By telephone: (250) 387-0555  
In writing: Surveyor of Taxes  
PO Box 9446 Stn Prov Govt  
Victoria BC V8W 9V6

or

In person: 1061 Fort Street, Victoria BC



## Payments From Outside of Canada

- Payment must be made in Canadian funds by bank draft or money order.

## Dishonoured Cheques

- There is a \$20 service charge for all dishonoured cheques.

## Multiple Owners

- Each registered owner will receive a tax notice reflecting the full tax amount billed.
- Have **one owner** remit one cheque for the full amount billed to avoid duplicate payments.

## Recently Sold Property

- Please forward this notice to the new owner(s) to avoid late payment penalty charges.

## Apportionment of Property Taxes

- If the subject property has been subdivided after November 30, 1996, an apportionment of the taxes may be requested.
- Requests for apportionment received by the tax due date will not be charged penalty.

## Payments Not Reflected

- Payments made after April 26, 1997 may not be reflected on this tax notice.