

PROVINCE OF BRITISH COLUMBIA

MINISTER OF FINANCE AND CORPORATE RELATIONS

M 127

Taxation (Rural Area) Act

I, Bill Barisoff, Minister of Provincial Revenue, order that

the attached 2002 Property Tax Notice is prescribed for the purpose of section 21(2) of the *Taxation (Rural Area) Act*.

April 9/02
Date


Minister of Provincial Revenue

(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 21(2), RSBC 1996 - Ch 448

Other (specify): _____



Ministry of Provincial Revenue Surveyor of Taxes

Mailing Address: PO Box 9446 Stn Prov Govt Victoria BC V8W 9V6

2002 RURAL PROPERTY TAX NOTICE

LEGAL DESCRIPTION

ACCOUNT NO.

ASSESSMENT (BY PROPERTY CLASS) table with columns for LAND and BUILDINGS, and a TOTALS row.

CALCULATION OF TAXES table with columns for TAX RATE PER \$1000 OF ASSESSED VALUE and TAX AMOUNT. Rows include PROVINCIAL SCHOOL TAX, PROVINCIAL RURAL TAX, LOCAL SERVICE TAXES, and TOTAL 2002 TAXES.

TAX DUE DATE

HOME OWNER GRANT APPLICATION IS ON THE BACK. If eligible, complete and SIGN. A payment is not required to claim the grant.

FOR TAX INFORMATION: Surveyor of Taxes office - Victoria 250 387-0555 Toll Free - call Enquiry BC: Vancouver 604 660-2421 E-mail: ruraltax@gems3.gov.bc.ca Website: www.rev.gov.bc.ca/rpt

PAYMENT INFORMATION - See the back

PENALTIES A 5% penalty is applied to any balance, including unclaimed home owner grants, after the tax due date.

SUMMARY OF TAXES AND HOME OWNER GRANT table with columns for TAXES PAYABLE WITH NO GRANT, WITH REGULAR GRANT, and WITH ADDITIONAL GRANT. Includes a TOTAL PAYMENT DUE arrow pointing to column A.

TEAR HERE

BRITISH COLUMBIA 2002 RURAL PROPERTY TAX NOTICE

Return this portion with your payment

Payment return box with options: A if no grant, B if regular grant, C if additional grant.

DUE DATE XXXXXXXXXXXX PAYABLE AT MOST CANADIAN FINANCIAL INSTITUTIONS DELINQUENT XXXXXXXXXXXX

Complete the Home Owner Grant Application on the back

AMOUNT ENCLOSED

ADDRESS CHANGE - PLEASE PRINT form with fields for name, address, postal code, and phone number.

Payment slip form with fields for SPECIAL TRANSACTION DATE (2002), ACT USE, NEIGH. PAYOR CODE, TENED PAYOR CODE, HOG TR, EXPLANATION FIELD, FILE CODE, STANDARD EXPLANATION CODES, TRANS CODE, H.O.G. PROP., STATEMENT, PROF. ELEG. STATUS, INITIALS, MORTGAGE NO., and ACCOUNT NO.

FIN 24 Rev. 2002/3/21

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PAYMENT INFORMATION

Payment Information

- Make your cheque payable to the **Minister of Finance**. Please write your account number on the back of your cheque and enter the amount of payment enclosed on the front of the payment coupon. Payment may be made at:

- Surveyor of Taxes
PO Box 9446 Stn Prov Govt
Victoria BC V8W 9V6
or in person at 3rd Floor – 1802 Douglas St., Victoria BC
- in person at most Canadian financial institutions
- Government Agents office listed in the blue pages of the telephone directory or www.governmentagents.sb.gov.bc.ca
- PC/Telephone Banking – Check with your financial institution for details. If you choose this method of payment, please complete and mail your home owner grant application to the Surveyor of Taxes or Government Agents office.

NEW

• Payments made from outside Canada must be issued from a Canadian correspondent bank in Canadian funds.

Payments Not Reflected

- Recent payments may not be reflected on this tax notice.

How to Avoid Penalties

- Ensure your payment and/or Home Owner Grant Application is received or POSTMARKED on or before the due date. Penalties will be charged on unpaid taxes and unclaimed Home Owner Grant amounts.
- Cheques may be post dated to the due date.

Non-negotiable Cheques will incur a \$20 service charge.

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) so they may avoid late payment penalties.

Apportionment of Property Taxes

- If this property has been subdivided after November 30 of the prior tax year, an apportionment of the taxes may be requested.
- Penalty will not be charged on apportionment requests received by the tax due date.

TAX LEVY INFORMATION

- Tax rates are:
 - dependent on the annual funding requirement of the taxing jurisdiction, such as regional, hospital and improvement districts.
 - set by the province for school and provincial rural purposes.

Provincial School Tax

- Historically, property taxes have funded approximately 30% of total education costs.

Provincial Rural Tax

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

Local Service Taxes

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

PROVINCIAL HOME OWNER GRANT

- The enclosed brochure explains the 2002 Home Owner Grant and its eligibility requirements.

- If you are eligible for the grant, please complete and sign the application below.

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. 1996, c. 194). The information provided will be used to process your Home Owner Grant Application. For privacy concerns about how this information is used, contact the Home Owner Grant Administration Branch at 250 356-8904.

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 Veterans Allowance Act (Canada)* or the *Civilian War-related Benefits Act (Canada)*; or
 - c) I am in receipt of a disability allowance or benefit under the *BC 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 Provincial Revenue, 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 Insurance Corporation of British Columbia.

ADDRESS OF RESIDENCE (STREET, CITY)	PHONE NO	DATE OF APPLICATION	OWNER (or Spouse/Relative of Deceased Owner) <input checked="" type="checkbox"/> SIGN HERE
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PENDING ASSESSMENT CHANGES

- 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.

REFUNDS

- **Over payments** will be applied to your tax account unless a **request for refund** is made in writing. Credit balances accrue interest.

TAX DEFERMENT

- If you are 60 years or older, widowed or disabled, you may qualify to defer payment of taxes on your principal residence.
- Contact your Government Agent or the Tax Deferment office in Victoria at the toll free number indicated on the front.

FARM LAND – DUE DATE EXTENSION

- New applications to extend the tax due date must be received by July 2, 2002, and are available through the Surveyor of Taxes or your local Government Agents office.

PAYMENT STAMP

TEAR HERE ↘

PAYMENT STAMP