

COLLECTION PROCEEDINGS FOR DELINQUENT TAXES

Demand for Payment and Notice of Enforcement Proceedings may begin in January, following the year for which taxes are imposed.

EXPLANATORY NOTES FOR THE HOME OWNER GRANT

If, when paying your taxes, you qualify and wish to obtain the Home Owner Grant, you must sign the application form below. If you qualify for the Additional Grant and wish to obtain it, you must mark the spot below that describes your qualification, and include proof of eligibility. *If over 65, state your birth date. **Application for Home Owner Grant must be completed each year in which you are eligible.***

A grant cannot be claimed if the applicant together with his/her spouse is claiming a Home Owner Grant on any other residence in British Columbia in the calendar year.

The Grant is not available unless the dwelling described on the tax notice is the permanent residence of the applicant and the applicant is the registered owner.

A Grant must be claimed prior to December 31, in the calendar year of the taxes payable. The Grant does not apply to arrears, penalties, delinquent taxes or the penalties on them. Current net tax amount must be paid in full.

The collector may require satisfactory documentary evidence showing eligibility of the applicant or the residence.

Where an applicant is unable to apply in person, the application may be made by the applicants committee or a person appointed in writing as the applicants attorney.

A spouse, child, grandchild, mother, father, brother or sister of a qualifying deceased owner may be eligible for the basic or additional grant in the year the death occurs. The relation must be living in the house to qualify.

The medical certificate required for a handicapped person, which is obtainable from the Penticton Indian Band Taxation office, must be confirmation from a medical practitioner that the person has a permanent disability which is sufficiently severe as to require either physical assistance or costly environmental modifications to his/her home in order to manage normal daily functioning in that home.

A spouse, in addition to its ordinary meaning, includes a man or woman not married to each other but who have lived together as husband and wife for a continuous period of not less than two years before

- a) the death of either of them, or
- b) the filing by either of them of an application for Home Owner Grant.

Spouse does not include a husband or wife who is separated and living apart and who

- a) has entered into an agreement under which the husband and wife have agreed to live apart, or
- b) is subject to an order of the court recognizing the separation

NOTE: If your taxes are paid through your mortgage, please advise your bank to send payment to: Penticton Indian Band Taxation. If you qualify for a Home Owner Grant, you must fill out and return the form below and indicate which bank will be remitting your taxes to Penticton Indian Band Taxation on your behalf.

**THESE NOTES ARE INCLUDED FOR GENERAL GUIDANCE ONLY
FOR FURTHER INFORMATION CALL (250) 493-0048**

TEAR HERE

TEAR HERE

APPLICATION FOR HOME OWNER GRANT

I, _____ (PRINT NAME IN FULL) certify that I am the lessee/occupier on the parcel of land described on this notice, that the building (or buildings) is (are) assessed and taxed for the current year on this notice, that I am the lessee/occupier of the land or that I am the spouse or relative of the deceased lessee of the land, and that the whole or part of the building (buildings) on that parcel is (are) occupied by me as my principal residence. Neither I nor my spouse have applied or will apply for or receive a Home Owner Grant on any other residence in the Province of B.C. during this calendar year, and to the best of my knowledge no other person has received a Home Owner Grant on the parcel of land described on this notice during this calendar year.

ADDRESS OF RESIDENCE:	PHONE NUMBER:	DATE OF APPL. :	SIGN HERE:

ADDITIONAL HOME OWNER GRANT STATEMENT:

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

- I am or will be 65 or over during this calendar year I WAS BORN ON: _____/_____/_____
- I am in receipt of handicapped persons income assistance under the *Employment and Assistance for Persons with Disabilities Act*
- I am in receipt of or I am the spouse or widow/widower of a recipient of an allowance under the *War Veterans Allowance Act (Canada)* or the *Civilian War Pensions and Allowances Act (Canada)*
- I am handicapped and have provided the collector with the required medical certificate
- A handicapped spouse or relative resides with me and I have provided the collector with the required medical certificate

Month Day Year

**IT IS AN OFFENSE TO MAKE FALSE APPLICATION FOR A HOME OWNER GRANT: ELIGIBILITY WILL BE VERIFIED.
TO ENSURE YOUR BANK PAYS THE CORRECT TAX AMOUNT, PLEASE ADVISE THEM OF YOUR GRANT ELIGIBILITY.**

**** Note: If your taxes are being paid by a bank, you still need to fill out this grant form, if eligible and return it to the property taxation office.**