



Property Taxation

Penticton Indian Band

First Nation Property Taxation

- ▶ Property Taxes are used to cover the costs of local services that are not met from other revenue sources or Government transfers.
- ▶ Property Taxation is used for local programs and services within Penticton Indian Band reserve boundaries. Also to improve and build infrastructure within the community.
- ▶ Services included: Water & Sewer, Fire Protection, Garbage Collection, Road improvements, Parks, Recreation and Cultural facilities, bc assessment, library...



Why enact property tax?

Jurisdiction

By enacting a property taxation law or by-law, a First Nation establishes jurisdiction over the territory to which the law or by-law applies -- the property within the PIB reserve boundaries.

Revenue

Property taxation provides First Nation communities an independent, stable and flexible source of revenue, which can be reinvested to improve services, respond to priorities, and address deficiencies in economic infrastructure.

Establish Commercial and Residential Development

First Nations can choose to establish property taxation in anticipation of future growth or to better manage their current economic activity. Having the regulatory framework in place assists with community planning and allows potential investors to know what the rules are before they invest.

First Nations Fiscal Management Act - FMA

www.fntc.ca

The FMA is a First Nation-led legislation that affirms First Nation jurisdiction for an array of fiscal powers; which include:

- Property Taxation on First Nations Land, including:
 1. Assessments of property, the requisition of information to assess a property and the inspection of property;
 2. Setting tax rates to be applied to the assessment value of property;
 3. Collection of taxes for the provision of services to property;
 4. Imposing development cost charges; and
 5. Property transfer tax

- Authorizing the expenditure of local revenues;

- Establishing procedures by which the interests of taxpayers may be represented to Council; per the taxpayer representation law (which PIB does not have in place as of yet)

- Authorizing the borrowing of money from the First Nations Finance Authority;

- Providing for the enforcement of laws in respect of outstanding taxes or charges.

PIB Property Assessment Law, 2015

www.pib.ca – property tax & www.fng.ca



WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Penticton Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Penticton Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

PART I CITATION

1. This Law may be cited as the *Penticton Indian Band Property Assessment Law, 2015*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

PIB Property Assessment Amending Law, 2016

www.pib.ca – property tax & www.fng.ca



PENTICTON INDIAN BAND

PROPERTY ASSESSMENT LAW AMENDING LAW, 2016

WHEREAS:

- A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands; and
- B. The Council of the Penticton Indian Band wishes to amend the *Penticton Indian Band Property Assessment Law, 2015* as set out in this amending law.

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Property Assessment Law Amending Law, 2016*.
2. In this Law,
 - (a) reference to the "Property Assessment Law" is a reference to the *Penticton Indian Band Property Assessment Law, 2015*; and
 - (b) the terms used in this Law have the same meaning given to those terms in the Property Assessment Law.
3. The definition of "Notice of Assessment Inspection" in subsection 2(1) of the Property Assessment Law is deleted.
4. Section 4 of the Property Assessment Law is deleted.
5. Section 9 of the Property Assessment Law is deleted and replaced with the following new section 9:
 - 9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.
 - (2) The assessor may enter onto any property and may examine any property
 - (a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or
 - (b) to confirm an assessment.
 - (3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.
6. A new subsection 19(2.1) is inserted into the Property Assessment Law as follows:
 - (2.1) Where, before December 31 of the taxation year in which the assessment roll certified under section 11 applies, the assessor determines that property that was exempt from taxation under the Taxation Law has become taxable, the assessor must make an entry on a supplementary assessment roll.
7. Subsection 19(3) of the Property Assessment Law is amended by deleting "subsections (1) and (2)" and replacing with "subsections (1), (2) and (2.1)".
8. Paragraph 20(3)(a) of the Property Assessment Law is amended by deleting "thirty (30)" and replacing with "twenty-one (21)".

2019 Expenditure Amending Law (Budget)

www.fng.ca



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations*

Fiscal Management Act, hereby approves the following law made

by the Penticton Indian Band in the Province of British Columbia,

*Penticton Indian Band
Annual Expenditure Amending Law, 2019*

Dated at Vancouver, British Columbia this 12th day of December, 2019.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



SCHEDULE ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,070,424
2. Moneys from Reserve Funds	\$150,000
a. Capital Reserve Fund	

TOTAL REVENUES:

\$2,220,424

TOTAL EXPENDITURES:

1. General Government Expenditures	
a. General Administrative, includes IT, Communication, Rcrd Mgt.	\$223,468
b. Board of Review	\$9,000
c. Local Government Services Administration	\$167,800
d. Capital Expenditure- Administration Building	\$125,000
d. Allowance for Taxes in Dispute	\$45,000
e. Intergovernmental Affairs	\$150,000
f. Bad Debt Write off	\$12,500
2. Protection Services	
a. City of Penticton Fire Protection	\$250,000
b. PW: PIB Fire Protection	\$36,000
3. Transportation	
a. Roads and Streets	\$4,873
b. PW: PIB Public Works	\$100,000
4. Recreation and Cultural Services	
a. Channel Lands	\$20,000
5. Community Development	
a. Education	\$40,000
b. Home Owners Representation	\$5,000
c. Health	\$13,861
f. Daycare	\$40,000
g. Footprints	\$40,000
h. Lands Department	\$65,000
i. PIB Utilities	\$29,154
6. Environment Health Services	
a. Natural Resources	\$40,000
b. Water Purification and Supply	\$150,000
Roads and drainage	
Sewer collection disposal and treatment	
7. Other Services	
a. BC Assessment	\$35,000
b. Municipal Agreement RDOS	\$82,151
c. Hospital District	\$111,496

d. Library Services	\$36,135
e. City of Penticton Sewer agreement	\$32,000
f. PW: PIB Waste Management	\$13,144
8. Grants	
a. Homeowner Grant equivalents	\$380,000
9. Contingency Amount	\$48,000
10. Transfers into Reserve Funds Funded by Revenues	
a. Capital Reserve Fund	\$300,000
b. Contingency Reserve Fund	\$50,000

TOTAL EXPENDITURES:

\$2,654,582

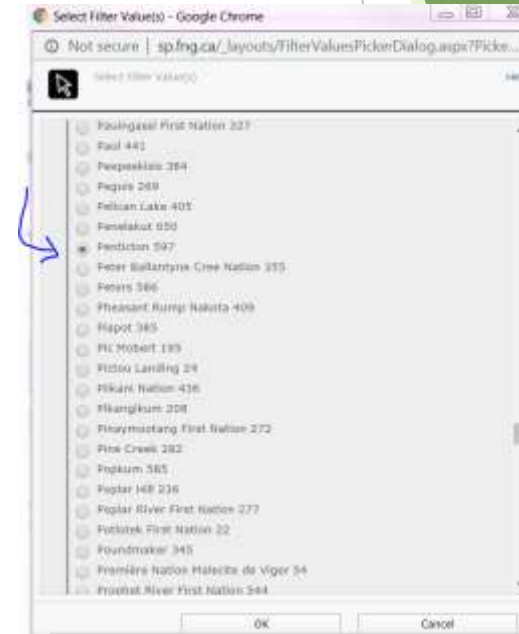
PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 434,158
BALANCE	\$ 0

First Nations Gazette

www.fng.ca

You can view PIB's Assessment, Taxation Laws, budgets, and more on the First Nations Gazette!



Count	Count	Count
Petiction 597	Annual Expenditure Law	597_expenditure_law_2019_fng
Petiction 597	Annual Expenditure Amendment Law, 2019	597_expenditure_amend_law_2019_fng
Petiction 597	Annual Rates Law, 2019	597_rates_law_2019_fng
Petiction 597	Development Cost Charge Law, 2018	597_doc_law_2018_fng
Petiction 597	Annual Expenditure Law, 2018	597_expenditure_law_2018_fng
Petiction 597	Annual Expenditure Amendment Law, 2018	597_expenditure_amend_law_2018_fng
Petiction 597	Annual Rates Law, 2018	597_rates_law_2018_fng
Petiction 597	Annual Expenditure Law, 2017	597_expenditure_law_2017_fng
Petiction 597	Annual Expenditure Amendment Law, 2017	597_expenditure_amend_law_2017_fng
Petiction 597	Annual Rates Law, 2017	597_rates_law_2017_fng
Petiction 597	Property Assessment Amendment Law, 2018	597_assessment_law_2018_amend_fng
Petiction 597	Annual Expenditure Law, 2016	597_expenditure_law_2016_fng
Petiction 597	Financial Administration Law, 2018	597_fin_admin_law_2018_fng
Petiction 597	Annual Rates Law, 2018	597_rates_law_2018_fng
Petiction 597	Property Taxation Amendment Law, 2018	597_taxation_law_2018_amend_fng
Petiction 597	Property Assessment Law, 2015	597_assessment_law_2015_fng
Petiction 597	Annual Expenditure Law, 2015	597_expenditure_law_2015_fng
Petiction 597	Financial Administration Law, 2015	597_fin_admin_law_2015_fng
Petiction 597	Annual Rates Law, 2015	597_rates_law_2015_fng
Petiction 597	Property Taxation Law, 2013	597_taxation_law_2013_fng
Petiction 597	Annual Expenditure Law, 2014	597_expenditure_law_2014_fng
Petiction 597	Annual Rates Law, 2014	597_rates_law_2014_fng
Petiction 597	Expenditure By-law Annual Budget 2013	597_expend_by-law_2013

SCHEDULE
LOCAL SERVICE EXPENDITURE CATEGORIES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Heritage Protection
 - d. Other Recreation and Culture
5. Community Development
 - a. Housing
 - b. Planning and Zoning
 - c. Community Planning
 - d. Economic Development Program
 - e. Tourism
 - f. Trade and Industry
 - g. Land Rehabilitation and Beautification
 - h. Other Regional Planning and Development

Standards for the expenditure laws

www.fntc.ca - FMA

6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Recycling
 - e. Other Environmental Services
7. Fiscal Services
 - a. Long-term Borrowing Payments to the First Nations Finance Authority
 - b. Interim Financing Payments to the First Nations Finance Authority
 - c. Other Debt Payments
 - d. Accelerated Debt Payments
 - e. Other Fiscal Services
8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Education
 - e. Other Service
9. Taxes Collected for Other Governments
[am. FNTC Resolution 2012-03-29.]

How to pay for your annual property tax...

- ▶ Cash
- ▶ Cheque
- ▶ Money Order
- ▶ Pay online - pay like you would your telus or fortis bill

add payee: **PENTICTON INDIAN BAND TAXES** then your account number will be your folio number, example: 10000XXX or 10011XXX or 70028XXX

*** Please note that we do not accept credit or debit card payments.**

You can find more information and links on our PIB Property Tax webpage.

www.pib.ca - property taxation

Finally the end

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