



Have a great day!

October 13th 2009

Penticton Indian Band
Taxation Department

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Section 83 Bylaw

Taxation

The taxation department is responsible for the collection of property taxes from leased or lands occupied by non band members. Properties are located on all reserve lands.

BC Assessment

BC Assessment is contracted to provide assessment services. Assessments for properties are sent out every year in December. The appeals need to be sent to BC Assessment by the end of January. (see the back of the assessment notice for more details)

"Taxation without representation"

There is no question that the authority lies with the Penticton Indian Band Council, although it is with great effort that PIB strives to maintain open relations with all residents of the reserve and the neighboring communities. Assessment, Taxation and Expenditure Bylaws, which have been approved by Ottawa, are in place to govern how tax dollars are levied and collected on the PIB reserve.

The Assessment Process

The Penticton Indian Band has contracted with the British Columbia Assessment Authority (BCAA) to assess the properties. BCAA uses the guidelines as set out in the PIB Property Assessment Bylaw. Properties are assessed at actual value as of July 1st of the year during which the assessment roll is completed. The value is determined considering the physical condition and permitted use of the property on Oct. 31st (Dec. 31st for Manufactured homes).

The following can be found on the our website www.pib.ca/taxation.html

- **Penticton Indian Band Property Taxation Bylaw 07-TX-07**
- **Penticton Indian Band Expenditure Bylaw 2007**
- **Penticton Indian Band Property Assessment Bylaw 07-TX-01**



Taxation Definitions

"**band land register**" means the lists and files kept by the land management department of the band in which are listed or filed particulars in respect of property including particulars in respect of property not listed or filed in any land title office or reserve land register,

"**band member**" means a member of the band,

"**board**" and "**board of review**" means board of review appointed under section 40 of the assessment bylaw,

"**taxation district**" means a taxation district established pursuant to this bylaw

Tax Tidbit

False Returns and Records a Failure to Comply

6. A person who knowingly and willfully makes a false or deceptive statement in a return required under this bylaw, fraudulently omits to give in the return a full and correct statement of the property, or other basis of assessment of the person liable for payment of the taxes, or makes or keeps a false entry or record in a book of account or record required to be kept under this bylaw, fails to comply with this bylaw.

****TO CONTINUE LEARNING MORE ABOUT TAXATION, PLEASE FILE THIS TAX INFO PAGE!****

Check out www.fntc.ca for more information regarding First Nations Taxation