



Penticton Indian Band

Taxation Department

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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 property 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)

The following information can be found on the pib.ca website.

Tax Interpretations

PIB TAXATION BYLAWS

- [PIB Taxation Bylaw](#)
- [PIB Expenditure Bylaw](#)
- [PIB Property Assessment Bylaw](#)

“**Annual Budget**” means the budget for a Fiscal Year projecting all revenues and expenditures anticipated to be required for the provision of Local Services on-reserve during that Fiscal Year, as approved by the Band Council;

“**Property Tax Revenue**” includes all taxes and other moneys raised under the Property Assessment and Taxation By-Laws, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations there from time to time;

“**Provisional Budget**” means an interim or preliminary budget projecting revenues and expenditures anticipated to be required for the provision of Local Services on Reserve during all or part of that Fiscal Year but not an Annual Budget

Taxation Tidbits

Liability to Assessment and Taxation

2. (1) Subject to the provisions of the assessment bylaw and this bylaw, and for raising revenue for local purposes:
 - (a) all property in the reserve is subject to assessment and taxation, and
 - (b) every interest holder shall be assessed and taxed on the property in respect of which he is an interest holder.
- (2) A manufactured home is deemed to be an improvement for the purpose of property assessment and taxation under the assessment bylaw and this bylaw.
- (3) Taxes levied under this bylaw relate to the full calendar year in which the levy is first made and are based on the assessed values of property as provided under the assessment bylaw.
- (4) Property shall be assessed and taxed in the names of all interest holders of the property.

Taxation News!

**** To continue learning about the PIB Taxation we encourage you to keep these taxation notices in your files.**

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