



# 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](http://pib.ca) website.*

### PIB TAXATION BYLAWS

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

"**assessment**" means a valuation of property for taxation purposes;  
"**improvements**" means any building, fixture, structure or similar thing constructed or placed on or in land, or water over land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in the definition by subsection (2) and section 1.(1):  
(a) production machinery,  
(b) anything intended to be moved as a complete unit in its day to day use,  
(c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand;

## Taxation Tidbits

### ➤ **When did the Penticton Indian Band (PIB) get the authority to take over the collection of taxes?**

The Penticton Indian Band (PIB) got the authority to collect property taxes from non band members living on PIB land on July 25<sup>th</sup> 2007. A By-Law was passed by PIB Chief and Council and approved by the Ministry of the Department of Indian and Northern Affairs Canada (INAC).

### ➤ **Completion of Roll**

2. (1) On or before December 31 of each year, the assessor shall:

- (a) complete a new assessment roll containing a list of each property that is within each reserve and that is liable to assessment under this bylaw, the taxation bylaw or any other bylaw of the band, and
- (b) mail a notice of assessment to each person named in the assessment roll.

## *Taxation News!*

Hello Everyone,

\*\*Just a reminder that the Taxation Office will be closed next Tuesday September 22<sup>nd</sup> – Thursday the 24<sup>th</sup> 2009. We will reopen Friday September 25<sup>th</sup> 2009. We will be at the FNTAA Conference in Osoyoos.

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