



# Penticton Indian Band

## Taxation Department

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September 22<sup>nd</sup> 2009

### 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.*

## Tax Interpretations

### PIB TAXATION BYLAWS

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

"parcel" means a lot, block, or other area in which land is held or into which land is subdivided, and does include a highway or portion of a highway and the right or interest of an occupier of Crown land,  
"trustee" includes a personal representative, guardian, committee, receiver and any person having or taking on himself the possession, administration or control of property affected by any express trust, or having, by law, the possession, management or control of the property of a person under a legal disability

## Taxation Tidbits

### Date for Payment of Taxes

10. (1.) Taxes levied in a taxation notice mailed under section 20(1), 20(8), or 20(10), are due and payable at the location specified in the taxation notice before 4:00 p.m. on the first business day following July 1 of the year they are first levied and shall be deemed to have been imposed on and from the 1st day of January of such year.
- (2) If a portion of the taxes referred to in subsection (1) remains unpaid at 4:00 p.m. on the first business day following July 1 of the year they are first levied, there shall be added to them, as a penalty, 10% of the unpaid taxes and the amount so added shall for all purposes be deemed part of the taxes.
- (3) If a portion of the taxes referred to in subsection (1), including penalties, remains unpaid on December 31 in the year they are first levied, they are deemed delinquent on that day, and after that day shall bear interest at the rate provided in subsection (4) until actually paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if it had originally formed part of the taxes.
- (4) The rate of interest under subsection (3) shall be set for each quarter at 5% above the prime lending rate on Canadian dollar commercial loans in Canada made to the prime risk commercial customers by the principal banker to the band as that rate stood on the 15th day of the month immediately preceding that period.

### *Taxation News!*

Hello Everyone,

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

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