



# 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.*

## Tax Interpretations

### PIB TAXATION BYLAWS

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

**"interest"** includes any legal or beneficial right, title, estate or interest, except where the context refers to a rate of interest;  
**"interest holder"** means a person who has an interest in, or is an occupier of, land or improvements, or both;  
**"registered owner"** means a person registered in the books of the Land Title Office or the Reserve Register having or entitled to an interest in land and includes a person who registers a charge;  
**"assessment roll"** includes a supplementary assessment roll and anything recorded as an addendum to the assessment roll;  
**"assessor"** means an assessor appointed by the council under this bylaw;

## Taxation Tidbits

### Preparation of Annual Assessment Roll 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.

(1.1) Where there are two or more interest holders in respect of the same property, the property may be assessed in the name of any of those persons or in the names of any two or more of those persons jointly.

(1.2) Subject to this bylaw, an assessment roll completed under subsection (1) is the assessment roll for the purpose of taxation during the calendar year following completion of that roll.

### *Taxation News!*

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

Hello Everyone,

*Congratulations to Glenda Paul for receiving a "Certification of Recognition" plaque and Pendleton Saddle Blanket at this year's First Nations Tax Conference held at the Spirit Ridge Resort in Osoyoos. It was an overall great conference. We both learned more in the First Nations Taxation field. ☺*

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