



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

***Penticton Indian Band  
Property Assessment Law Amending Law, 2016***

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Maḥḥy) Jules – Chief Commissioner  
First Nations Tax Commission



**PENTICTON INDIAN BAND**  
***PROPERTY ASSESSMENT LAW AMENDING LAW, 2016***

WHEREAS:

- A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands; and
- B. The Council of the Penticton Indian Band wishes to amend the *Penticton Indian Band Property Assessment Law, 2015* as set out in this amending law.

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

- 1. This Law may be cited as the *Penticton Indian Band Property Assessment Law Amending Law, 2016*.
- 2. In this Law,
  - (a) reference to the “Property Assessment Law” is a reference to the *Penticton Indian Band Property Assessment Law, 2015*; and
  - (b) the terms used in this Law have the same meaning given to those terms in the Property Assessment Law.
- 3. The definition of “Notice of Assessment Inspection” in subsection 2(1) of the Property Assessment Law is deleted.
- 4. Section 4 of the Property Assessment Law is deleted.
- 5. Section 9 of the Property Assessment Law is deleted and replaced with the following new section 9:
  - 9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.
  - (2) The assessor may enter onto any property and may examine any property
    - (a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or
    - (b) to confirm an assessment.
  - (3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.
- 6. A new subsection 19(2.1) is inserted into the Property Assessment Law as follows:
  - (2.1) Where, before December 31 of the taxation year in which the assessment roll certified under section 11 applies, the assessor determines that property that was exempt from taxation under the Taxation Law has become taxable, the assessor must make an entry on a supplementary assessment roll.
- 7. Subsection 19(3) of the Property Assessment Law is amended by deleting “subsections (1) and (2)” and replacing with “subsections (1), (2) and (2.1)”.
- 8. Paragraph 20(3)(a) of the Property Assessment Law is amended by deleting “thirty (30)” and replacing with “twenty-one (21)”.

9. Subsection 20(4) of the Property Assessment Law is amended by deleting “fourteen (14)” and replacing with “twenty-one (21)”.

10. Subsection 21(2) of the Property Assessment Law is deleted and replaced with the following new subsection:

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practising or non-practising member in good standing of the law society of the Province, and at least one (1) member who has experience in assessment appeals in the Province.

11. Subsection 29(1) of the Property Assessment Law is amended by deleting “sixty (60)” and replacing with “forty-five (45)”.

12. Subsection 29(2) of the Property Assessment Law is deleted and replaced with the following new subsection:

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

13. Subsection 31(2) of the Property Assessment Law is amended by deleting “thirty (30)” and replacing with “ten (10)”.

14. Section 33 of the Property Assessment Law is deleted and replaced with the following new section:

33. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

15. Section 34 of the Property Assessment Law is amended by deleting the words “ninety (90)” and replacing with the words “forty-five (45)”.

16. Subsection 49(1) of the Property Assessment Law is deleted and replaced with the following new subsection:

(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

17. Paragraphs 50(2)(b) and (c) of the Property Assessment Law are deleted and replaced with the following:

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation’s administrative office, or with the first nation’s legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation’s head office or a branch office, or with an officer or director of the corporation, or with the corporation’s legal counsel.

18. Section 53 of the Property Assessment Law is deleted and replaced with the following new section 53:

53. Notwithstanding section 52,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

19. Schedule III of the Property Assessment Law is deleted and "Schedule III Notice of Assessment Inspection" in the Table of Contents of the Law is deleted.

20. Schedule V of the Property Assessment Law is amended by deleting "thirty (30)" and "fourteen (14)" replacing each of them with "twenty-one (21)" and deleting "sixty (60)" and replacing with "forty-five (45)".

21. For clarity, the Property Assessment Law remains in full force and effect, unaltered except as specifically set out in this Law.

22. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of September 2016, at Penticton, in the Province of British Columbia.


A quorum of Council consists of five (5) members of Council.

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Chief Jonathan Kruger

  
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Councillor Clinton Gabriel


  
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Councillor Dolly Kruger

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Councillor Travis Kruger

  
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Councillor Inez Pierre

  
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Councillor Kevin Gabriel

  
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Councillor Clint George

  
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Councillor Timmothy  
Lezard

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Councillor Joseph Pierre