



**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 Taxation 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. (Manny) Jules – Chief Commissioner  
First Nations Tax Commission



**PENTICTON INDIAN BAND**  
***PROPERTY TAXATION 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 wish to amend the *Penticton Indian Band Property Taxation 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 Taxation Law Amending Law, 2016*.
- 2. In this Law,
  - (a) reference to the “Property Taxation Law” is a reference to the *Penticton Indian Band Property Taxation Law, 2015*; and
  - (b) the terms used in this Law have the same meaning given to those terms in the Property Taxation Law.
- 3. Section 4 of the Property Taxation Law is deleted.
- 4. Section 17 of the Property Taxation Law is deleted and replaced with the following new sections 17 and 17.1:

**Amendments to Tax Roll and Tax Notices**

17.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

- (a) the tax administrator may correct the tax roll for the current taxation year only; and
- (b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

**Taxation based on Supplementary Assessment**

17.1(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) If a supplementary assessment roll has been prepared under the Assessment Law because, in the current taxation year, property that was exempt from taxation has become taxable, the tax

levied in respect of the property must be prorated so that tax is payable only for the part of the year in which the property, or part of it, is taxable.

(3) Where subsection (2) applies, taxes levied for part of a taxation year are imposed on the date that the property has become taxable, despite subsection 12(4).

(4) Where a Tax Notice is given under this section, the Tax Notice must indicate that the taxes are due and payable on the date of mailing of the Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

5. Sections 22 and 23 of the Property Taxation Law are deleted and is replaced with the following new sections 22 and 23:

**22.(1)** If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of 10 percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

**23.** If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at Fifteen percent (15%) per year.

6. Subsection 25(3) is deleted from the Property Taxation Law and replaced with the following new subsection:

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

7. A new subsection 27(5) is added to the Property Taxation Law as follows:

(7) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

8. Subsection 28(1) of the Property Taxation Law is amended by deleting the words “or commencing any enforcement proceedings”.

9. Subsection 31(3) of the Property Taxation Law is deleted.

10. Section 48 of the Property Taxation Law is deleted and replaced with the following new section 48:

**48.** Notwithstanding section 47,

(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.

11. Schedule IV of the Property Taxation Law is deleted and replaced with a new Schedule IV in the form attached to this Law as Schedule 1, and the title of Schedule IV as set out in the Table of

Contents of the Law is deleted and replaced with “Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes”.

12. Schedule VI of the Property Taxation Law is deleted and replaced with a new Schedule VI in the form attached to this Law as Schedule 2.

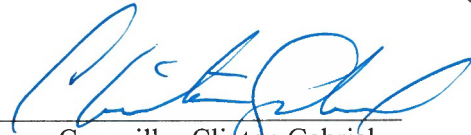
13. For clarity, the Property Taxation Law remains in full force and effect, unaltered except as specifically set out in this Law.

14. 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 20 day of September, 2016, at Penticton, in the Province of British Columbia.

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

\_\_\_\_\_  
Chief Jonathan Kruger

  
\_\_\_\_\_  
Councillor Clinton Gabriel


  
\_\_\_\_\_  
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

  
\_\_\_\_\_  
Councillor Timmothy  
Lezard

\_\_\_\_\_  
Councillor Joseph Pierre

## SCHEDULE 1

### SCHEDULE IV

#### COSTS PAYABLE BY DEBTOR ARISING FROM THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1. For preparation of a notice \$ 35.00
2. For service of notice on each person or place  
by the First Nation \$ 35.00
3. For service of notice on each person or place by  
a process server, bailiff or delivery service actual cost
4. For advertising in newspaper actual cost
5. For staff time spent:
  - (a) in conducting a seizure and sale of  
personal property under Part XIII,  
not including costs otherwise recovered  
under this Schedule;
  - (b) in conducting an auction or tender under  
Part XIV, not including costs otherwise  
recovered under this Schedule \$ 35.00 per person  
per hour
6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII,  
XIV and XV will be charged based on receipts.

**SCHEDULE 2**

**SCHEDULE VI**

**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Penticton Indian Band Property Taxation Law, 2015*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Costs: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of \_\_\_\_\_ percent (\_\_\_ %) per year.

Payments must be made at the offices of the Penticton Indian Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for the Penticton First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.