



TK'EMLÚPS TE SECWÉPEMC (TteS)
(Kamloops Indian Band)

Property Taxation Newsletter 2012

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Planning and Engineering Update

Sanitary Sewer

Phase 1 of the Waste Water Collection Project is now operational and band housing at George Campbell subdivision has been connected to the new system.

Phase 2 is now in the design stage with construction scheduled to begin this summer. An information meeting is being planned to provide lease holders in the Mt Paul Industrial Park with: the connection process, fees and charges, an update on the Phase 2 scope of work, an overall construction schedule, and impacts on the access to individual businesses.

Water By-Law

The Water Regulations By-Law is being update in 2012 to adjust the rates and schedules which have not been increased since 2004. P&E continues to work with Finance to standardize and sort out billing issues with individual users. An important addition to the fee schedule is the annual charge if meters are not installed, bypassed or properly maintained.

CLC Road Realignment

This project is underway and will continue through the summer of 2012, providing a realigned Chief Louis Centre (CLC) access road to connect directly with the Sun Rivers entrance. TteS Public Works crews are constructing the utility infrastructure and con-

tractors will be providing hydro, telephone and asphalt paving components. The project is scheduled to be completed by October 2012.

Gym Renovations

The Moccasin Gardens is being completely renovated as a cultural center and gymnasium. Work is progressing into the final finishing stages with completion scheduled for early July 2012.

Tk'emlúps te Secwépehc Recycling

TteS is in the final process of initiating the recycling program throughout band housing and Sun Rivers. The new truck and garbage carts are here and the newsletter is drafted that explains the new garbage/recycling program.

It is anticipated that in July, the new garbage carts will be delivered to band housing and Sun Rivers, along with 10 blue recycle bags to be used for approved recycling material as outlined in the information brochure that will be delivered with the new carts.

What this means is that the carts will be used for regular garbage with the blue bags used for approved recycle material, all being picked up on the usual weekly schedule. TteS will use two different trucks, one for carts; and one for the recycle material which will be delivered to Emterra, who also process the City of Kamloops and the TNRD

Any Property Tax payment received after the August 2, 2012 due date will be subject to penalty.

Mail lost or delayed by post office will be assessed the penalty as the postmark will not be accepted as proof of payment by due date.

Assessment Cycle 2012

This year the TteS created and implemented the Annual Rate Law 2012 and the Annual Expenditure Law 2012.

Tk'emlúps te Secwépehc has a five year contract with the BC Assessment Authority (BCA) to do the assessments on Kamloops Indian Reserve #1 to 5. In November, the assessment is completed by the Assessor, with the building and/or improvements to the property considered as of October 31 of each year. In January the Preliminary Assessment Roll is produced, reviewed by the Lands, Leasing, and Taxation Department (LLTD) and presented to Council for approval by January 31. In January, the Assessment notices are mailed out by BCA. Reconsideration of Assessments are accepted in February, and in March Assessments Appeals are filed for the Assessment Review Committee.

The LLTD meet with representatives of the Tenant Associations and the Locatee Landlords in April. Tax rates and budgets are developed and presented to Chief and Council. The Property Tax Rates & Expenditures Laws (Laws) go through three readings with Council and are reviewed by the First Nations Tax Commission (FNTC). Once Council approves the Laws, they are forwarded to FNTC for final review and approval. The Laws are then registered with the Law Registry, with a certified copy sent to the TteS. Tax Notices may then be issued. For questions please phone BC Assessment at 250-376-6281 or - <http://www.bcaassessment.bc.ca>

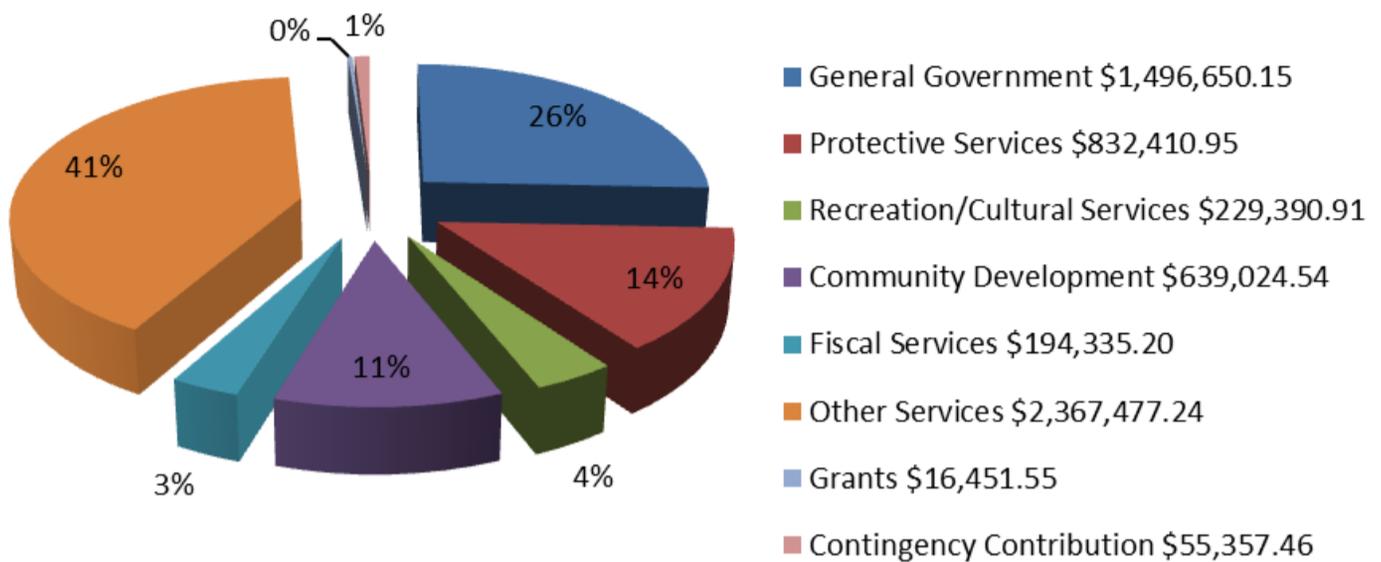
SUMMER HOURS:

Effective June 29th to August 31, 2011.

8:00 am to 3:00 pm

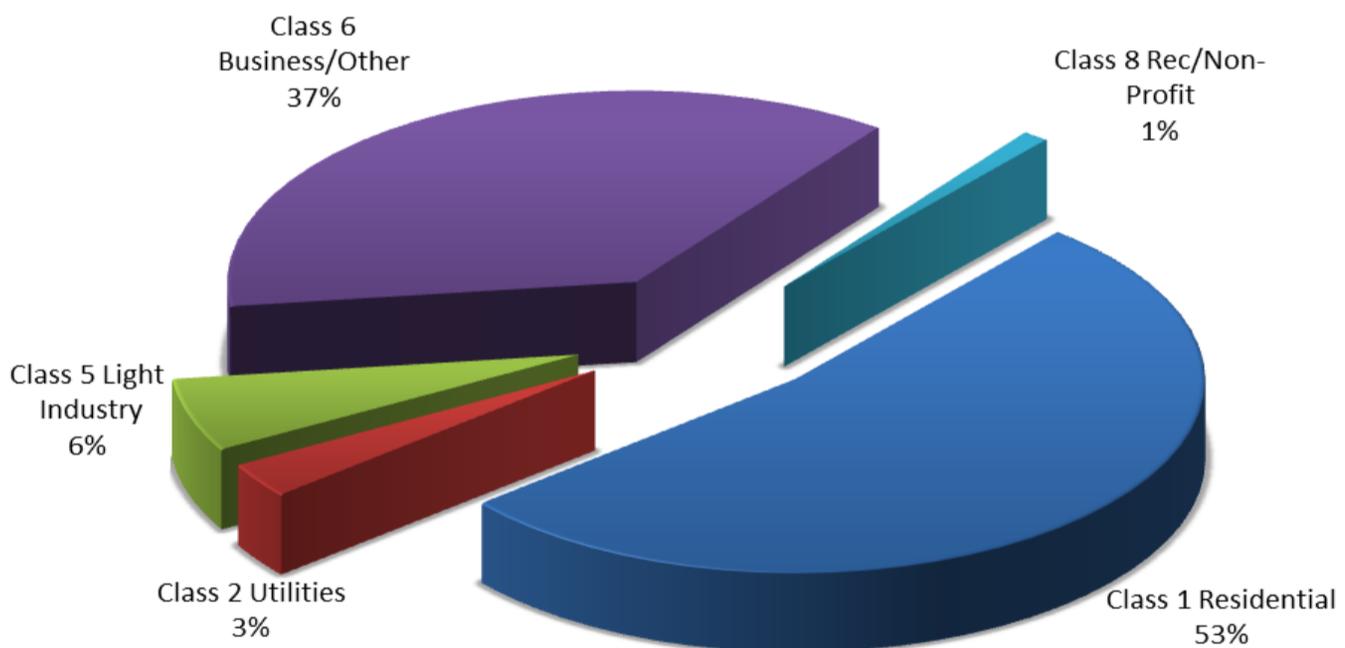


2012 Consolidated Property Tax Budget



Expenditures for 2012

2012 Tax Burden by Property Class



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TteS CONTINUES TO PROVIDES ITS OWN GRANT

Due to the continued incomplete nature of the Carbon Tax—Rural and Northern Benefit Program (the rebate is not applied fairly to taxpayers on First Nation lands) the TteS Chief & Council are not offering the amount equal to the BC “Home Owner Grant Act”. It will be offering a Grant and an Over 65 or Handicapped Grant in the same amount as the “Home Owner Grant Act” without the Rural and Northern Benefit Program amount.

TteS is looking into increasing the minimum tax in 2013

TteS’s Land, Leasing & Taxation Department is looking at raising the Minimum Tax Limit by fifty (\$50) dollars over the next three years starting in 2013 .

* Regular Grants – would pay the first \$400.00

* Seniors or disabled persons – would pay the first \$150.00

The reason for the increase is that the cost of providing services to properties with lower assessed values exceeds one hundred dollars (\$100). The increase would take effect in 2013.



First Nations Tax Commission

Commission de la fiscalité des premières nations

December 22, 2011

INFORMATION BULLETIN

BC Carbon Tax Reduction Measures and Impact on First Nation Property Tax - UPDATE

In January 2011, the BC Government introduced several measures aimed at reducing the burden of carbon tax on certain BC property taxpayers:

- ◆ Northern and Rural Homeowner Benefit of up to \$200 for homeowners outside of the Capital Regional District, Greater Vancouver Regional District and Fraser Valley Regional District starting in the 2011 tax year.
- ◆ Industrial Property Tax Credit of 50% of school property taxes payable by light and major industrial businesses starting in the 2009 tax year and rising to 60% in 2011.
- ◆ School property taxes for farm land cut by 50% starting in 2011.

Currently these carbon tax relief measures are not available for any of these taxpayers situated on First Nation lands. The FNTC estimates that taxpayers from 35 taxing First Nations are affected.

First Nation tax authorities expressed concern on the impact of these measures, particularly in relation to the Home Owner Grant Program. Under the carbon tax changes, the basic homeowner grant for affected homeowners off reserve increased by \$200 to \$770 and the additional grant to \$1045.

The Industrial Property Tax Credit and Farm Property Tax reduction are aimed at businesses. The measures are intended to ensure that businesses do not experience a net increase in taxes that would simply make them less competitive. However, businesses located on First Nation lands which pay the carbon tax do not receive this same compensation.

The FNTC recognized the fiscal impact that these measures placed on many First Nation tax administrations in the BC Interior and elsewhere. The FNTC met with provincial officials on several occasions in order to extend the tax relief measures to affected taxpayers on First Nations lands. In late September 2011, BC Minister of Finance Kevin Falcon advised in a letter to the FNTC Chief Commissioner that the province was not prepared to extend the Northern and Rural Benefit Program to affected residential taxpayers on reserve lands.

Notwithstanding the BC Government's position, the FNTC remains concerned over the program's impact on taxing First Nations and their taxpayers. This was communicated to the Minister of Finance in a FNTC response to the Finance Minister's letter. Further, residential taxpayers living on First Nations land also expressed their opposition to the current policy by writing directly to Minister Falcon. In the Commission's view, the measures treat British Columbia on reserve carbon tax-payers differently, and result in unnecessary artificial barriers to trade and investment on First Nation lands. The Commission is committed to seeking a fair resolution to this matter, and will continue to raise the carbon tax issue with BC provincial officials in the new year.

For more information regarding this bulletin, please contact us at:

**First Nations Tax Commission
321 – 345 Yellowhead Highway
Kamloops, BC
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Telephone: (250) 828-9857**

There are tenants' associations workshops held annually for one representative from each tenant association to hear any concerns regarding servicing provided by the band and provide the proposed mill rate for the current tax year.

We also meet with the Locatee Landlords for the G&M/Leonard Estates, Silver Sage, Sage Meadows, Tagish and Paul Lake/Gottfriedson Estates with discussions included:

- Mill Rates
- Planning & Engineering
- Servicing Agreements
- Collections
- Recycling

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TteS Finance Department Offers Two New Payment Options

In response to customer requests and our desire to provide the most convenient service possible, Finance has implemented two new payment options. The first is the online banking option and the second is the pre-authorized payment plan. These additional services build on our commitment to provide the most convenient options to our valued customers.

Due to the high costs of merchant fees and our unsuccessful attempts to negotiate lower rates with the credit card

companies, we have had to reluctantly withdraw the credit card payment options. Please note that we will continue to offer the interact/Debit Card payment option.

To discuss our exciting new payment options, please contact our Customer Service Representative at (250) 828-9861

IMPORTANT NOTICE OF NEW PAYMENT OPTIONS



Online Banking

- Available at most major banks and credit unions (includes telephone banking)
- Just log in to your online banking and under "Add Payees", search for "Kamloops Indian Band". Then select your option.
- Check your invoice or statement for your customer/account number or contact our Accounts Receivable at (250) 828-9700

Pre-Authorized Monthly Payments (P.A.P.)

- Monthly Payment Plans ("sign it and forget it")
- Can be modified or cancelled (as per terms of agreement)

**CREDIT CARD PAYMENTS ARE
NO LONGER ACCEPTED
(INTERAC / DEBIT CARDS WILL STILL BE ACCEPTED)**

**PLEASE INQUIRE IN OUR FINANCE DEPARTMENT ABOUT THESE
NEW PAYMENT OPTIONS
CUSTOMER SERVICE (250) 828-9861**

Waste Generator Permits

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TteS Chief and Council have moved to apply the Indian Reserve Waste Disposal Regulation (IRWDR) to all businesses on Kamloops Indian Reserve lands. The IRWDR is a regulation under the *Indian Act* that allows environmental control through permits. Starting January 1st 2013, all business operations are required to have a Waste Generator Permit. There are two tiers of Waste Generator Permits (WGP):

Tier I WGP are required by all business without a hazardous waste stream, retail establishments and home based businesses fall into this category. An Annual permit fees for Tier I WGP is \$175.

Tier II WGP are required by all other commercial and industrial lessees and sub lessees. Tier II WGP regulate operations with a greater degree of environmental risk and required oversight. The annual permit fee

for Tier II WGP is \$365 for 2013.

Penalties apply within the IRWDR for failing to obtain a WGP and for failing to operate within the terms of the permit.

Waste Generators Permit Invoices will be mailed out in October 2012, and the band will start issuing permits by November 2012 for the Jan 1st 2013 start date. You will receive a WGP and wall certificate when the invoice has been paid. Fines for failing to secure the necessary permit will be assessed as of the first business day in January 2013.

Any questions about permit requirements or how to purchase a permit, contact the Environmental Specialist, Mark Diffin by phone 250 314 1547 or Email mdiffin@kib.ca.

