



# TK'EMLÚPS TE SECWÉPEMC

## Property Taxation Newsletter 2018

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### Proponent First Nations and the FNTC work to create a First Nation Cannabis Tax and Regulation option

The FNTC has been working with proponent First Nations to advance a First Nation cannabis tax option since March 2017. The FNTC made proposals about this option in April 2017 to the Minister of Justice and in August 2017 to the Department of Finance. First Nations have been seeking greater support for this option over the last several months.

On February 28, 2018 the Chief Commissioner made a presentation to the Senate Committee on Aboriginal Peoples who were reviewing Bill C-45 to suggest specific amendments to enable First Nation cannabis tax and regulatory jurisdiction.

*The lack of First Nation inclusion in the cannabis tax framework is a missed opportunity for the federal government to demonstrate its commitment to a nation-to-nation relationship. First Nation cannabis tax jurisdiction is an opportunity to use First Nation tax jurisdiction to address the potential grey market manufacture and sale of cannabis, as has happened with tobacco.” - C.T. (Manny) Jules, FNTC Chief Commissioner*

The proposal was well received by the Senate Committee and has gained positive support from interested First Nations. The FNTC advanced suggested wording for amendments to create a First Nation cannabis tax option.

The FNTC and proponent First Nations are seeking to achieve several broad objectives with these amendment proposals, including:

Enable a First Nation cannabis tax framework that:

- Generates revenues for interested First Nations to support health, education,

infrastructure and regulatory requirements associated with cannabis manufacturing, distribution, sales and consumption on First Nations lands,

- Provides a framework to support an improved jurisdiction-based fiscal relationship for interested First Nations, and
- Recognizes and effectively implements First Nations government jurisdiction within the Canadian federation.

Enable a First Nation cannabis tax and regulatory framework that is harmonized with the proposed federal and provincial frameworks for interested First Nations, that:

1. Enables a harmonized FMA cannabis excise tax for interested First Nations,
2. Enables a harmonized cannabis FNGST for interested First Nations,
3. Enables cannabis regulations (including licensing and associated fees) for interested First Nations,
4. Enables agreements between interested First Nations and interested provinces with respect to harmonized PST and possible harmonized cannabis tax regulation and enforcement on First Nation lands, and
5. Provides options for First Nations to create regulatory frameworks on their lands for cannabis that are parallel those implemented by the provinces. In this regard, it is anticipated that First Nations may choose to tie into and apply certain aspects of provincial frameworks on their lands, for administrative efficiency.

**Continued on page 3**

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

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

Tk'emplúps te Secwépemc  
Finance Dept.  
#200-330 Chief Alex Thomas Way  
Kamloops, BC V2H 1H1

### HOURS OF OPERATION:

8:00 am  
to  
4:00 pm



### Assessment Cycle 2018

**This year TteS created and implemented the Annual Rate Law 2018 and the Annual Expenditure Law 2018.**

Tk'emplúps te Secwépemc (TteS) has another 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 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 Board.

The LLTD meets with representatives of the Tenant Associations and the Locatee

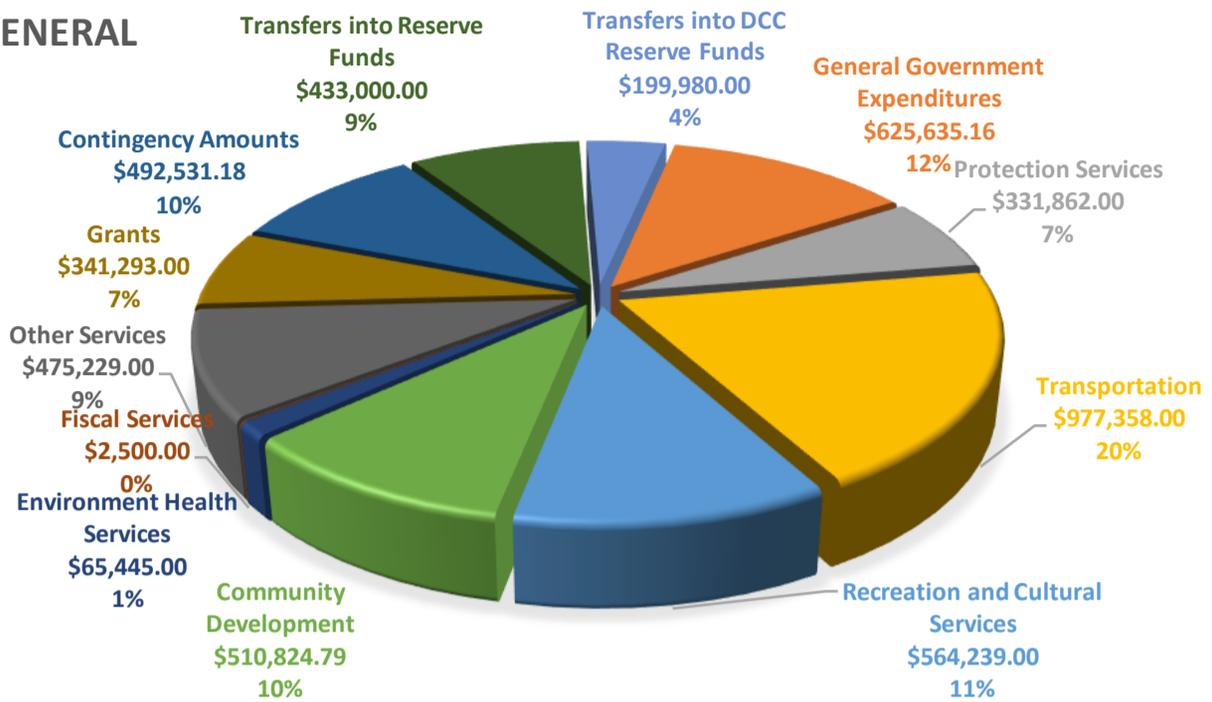
Landlords in May. Tax rates and budgets are developed and presented to Chief and Council. TteS Property Tax Rates & Expenditures Law (Laws) go through three readings with Chief and Council and are reviewed by the First Nations Tax Commission (FNTC). Once Chief and Council executes the Laws, they are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

In the last two years there has been less than 1% of formal Assessment Appeals. Most taxpayers are using the Reconsideration as there is no cost.

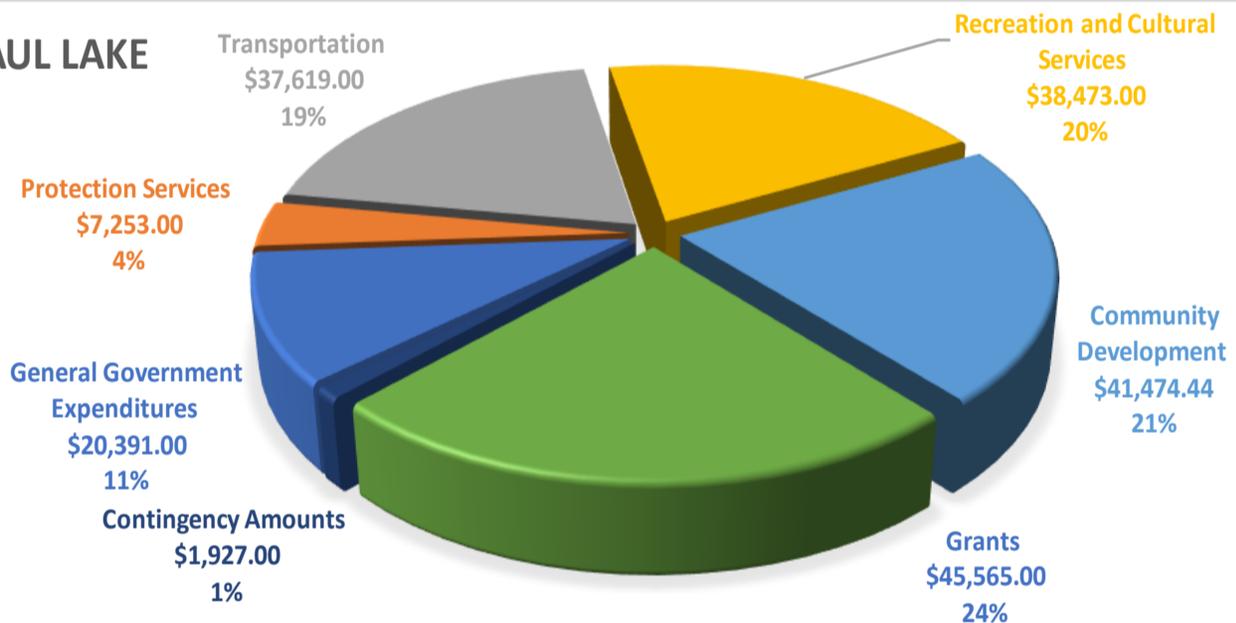
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# 2018 Consolidated Property Tax Budget

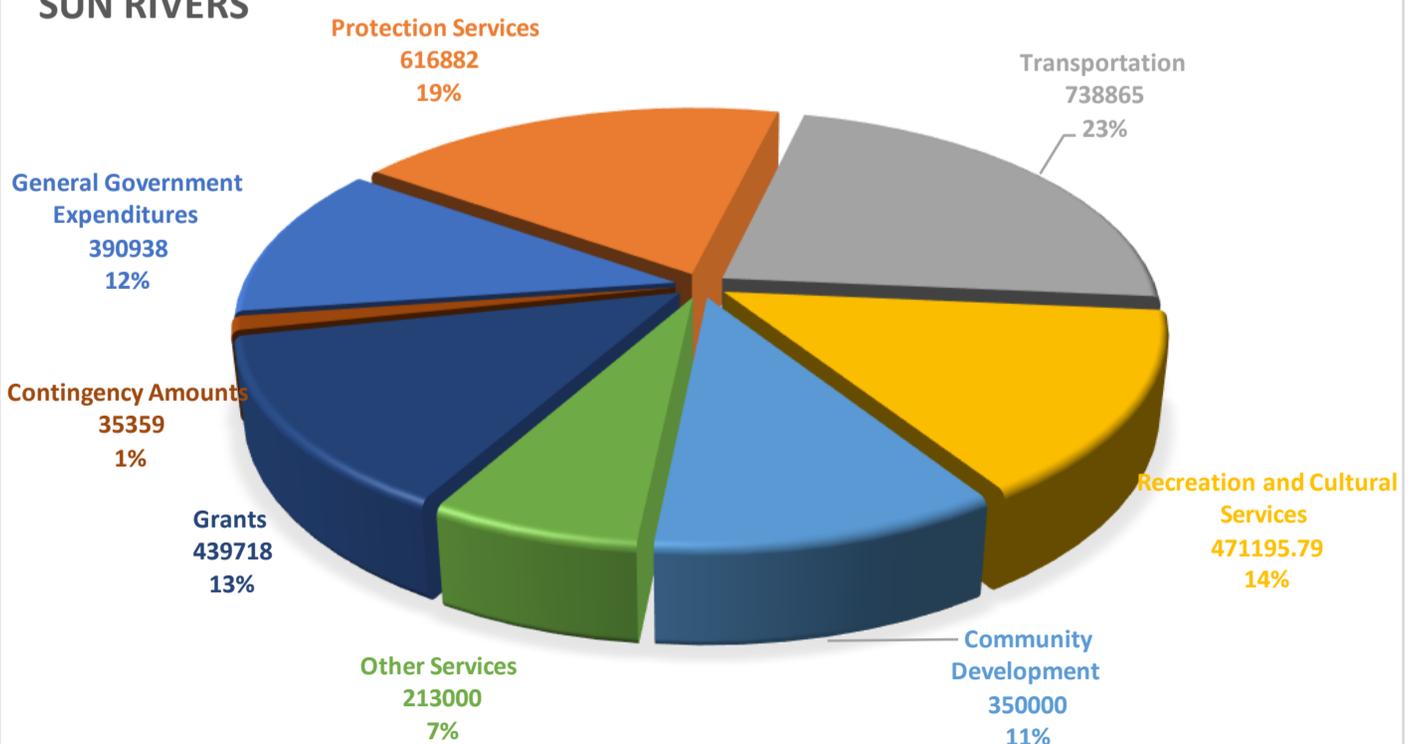
## KIB GENERAL



## PAUL LAKE



## SUN RIVERS





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## First Nation Cannabis

**There are four distinct elements to the proposed amendments to develop a First Nation cannabis tax option:**

**FMA Amendments** – These proposed amendments would enable First Nation fiscal powers associated with cannabis excise, FNGST and licensing. They would also enable efficient revenue collection mechanisms and ensure that these additional revenues could be used to support long term infrastructure financing.

**Excise Act, 2001 Amendments** – These proposed amendments would provide an orderly transition to cannabis taxation for interested First Nation and ensure the efficient collection and payment of these revenues to participating First Nations.

**FNGST Act Amendments** – These proposed amendments would provide an option for interested First Nations to include FNGST revenues in the FMA to coordinate with other cannabis tax revenues and to ensure the efficient collection of these revenues.

**Cannabis Act (Bill C-45) Amendments** – These proposed amendments would ensure the First Nations cannabis tax and regulation options are enabled in this legislation. These proposed amendments would also ensure that First Nation cannabis tax and regulation option could be efficiently coordinated and potentially harmonized with other governments through agreements and regulations.

“Original article published in the First Nations Tax Commission’s quarterly newsletter *Clearing the Path*. Reprinted with permission.”

## Building a better Indigenous Land Title Registry together

The Indian Land Registry System, when compared to the provincial registry system, is the least effective land registry system in Canada compared to provincial registry systems based on at least the following metrics (a) efficiency (b) reliability (c) security (d) cost and (e) processing times for most common transactions.

Its problems contribute to uncertain, inconsistent survey fabric, less economic development through increased transaction costs, low third-party confidence, less economic development, more legal and other disputes, greater administrative costs, less sustainable infrastructure, longer processing times regarding additions-to-reserves, and protracted wills and estate settlement on First Nation lands.

In 2010, the First Nations Tax Commission (FNTC) proposed an Indigenous land titles registry to serve the participating communities to the Indigenous Land Title initiative (ILTI). Significant progress has been made, including drafting regulations and by-laws, endorsing a business plan and partnering with an existing registry on software.

For many years, the Lands Advisory Board (LAB) has expressed an interest in improving the First Nation Land Registry system (FNLRS) for the operational signatories of the Framework Agreement on First Nation Land Management (Framework Agreement/FA) as well as the possibility of an Indigenous operated registry.

In 2017, the FNTC and LAB, with the support of the Land Title and Survey Authority of British Columbia, entered into discussions on the design of an Indigenous controlled land registry to serve the full range of Indigenous land tenure - Indian Act, Framework Agreement, self-governing communities, Aboriginal title (given the Tsilhqot’in decision), and Inuit and Metis lands.

One registry serving all these different tenures may be possible since the framework of land title registration is similar, but the nature of the registered interests is recorded differently for each type of tenure. Each tenure requires standards and regulations to support the registration of title interests. We are exploring cost and time saving advantages by having a single lands registry in place. Such a system could help First Nations transition from one tenure system into another much more easily.

Such a proposed indigenous land titles registry is an opportunity to address two key government priorities – reconciliation and infrastructure. The FNTC sees an Indigenous land titles registry (ILTR) as a pragmatic project consistent with the Honour of the Crown and with Canada’s commitment to build land governance capacity and the necessary supporting infrastructure within Indigenous communities. The LAB has concerns about the feasibility of a land titles system but supports an improved registry subject to First Nation control.

The LAB and FNTC and proponent First Nations hope to work the with federal government to develop the necessary legal framework to support a new First Nation land registry system.

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There is a Tenants’ Associations Meeting held annually for one representative from each tenant association to hear any concerns regarding servicing provided by the band and provide the proposed budget rates & expenditures for the current tax year.

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

- Budget Rates & Expenditures
- Planning & Engineering
- Servicing Agreements
- Collections
- Recycling

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8:00 am  
to  
4:00 pm



# PROPERTY TAX PAYMENT OPTIONS

## PLASTIQ

You can now make your tax payments to the Tk'emlúps te Secwépemc (formerly Kamloops Indian Band) using your credit card of choice through Plastiq online

Earn the rewards of your credit card to spend on flights, hotel stays, and more

**Plastiq assesses a 1.99% service fee per transaction**



Ready to pay your bill?

Visit:

[www.plastiq.com/13439](http://www.plastiq.com/13439)

OR

<http://tkemlups.ca/property-tax/>

And follow the simple steps

## 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 Accounts Receivable

## 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)

Please contact the Finance Dept., Accounts Receivable regarding payment options (250)-828-9861

## Cheque or Money Orders

Please make cheques payable and submit to:

**TK'EMLÚPS TE SECWEPÉMC  
Accounts Receivable Office  
#200-330 Chief Alex Thomas Way  
Kamloops BC V2H 1H1**



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to  
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## PLANNING & ENGINEERING DEPT. UPDATE

### Sanitary Sewer

Completion of the remainder of the Mount Paul Industrial Park sanitary sewer servicing is the the Tk'emlúps te Secwépemc (TteS) five (5) year capital plan. As well, there is continued interest in extending sanitary sewer servicing along Tagish Road between Chilcotin and Cree Roads.

### Chief Louis Centre Development

Phase 2 (two) including road realignment and modern roundabout at the entrance to Sun Rivers is in the TteS 5 year capital plan.

### Laws and By-laws

#### Sanitary Sewer By-Law

This by-law determines the one-time Sewer Connection Fee and annual User Fees for the Sanitary sewer use as determined by TteS and the City of Kamloops.

#### Water By-law

The water by-law was update last year (2017) and new rates applied. Again, it should be noted that it is the leaseholder's responsibility to install and maintain a water meter in good working order. Please contact Arnold John at

250-828-9716 to arrange meter installation or replacement.

### Development Cost Charge (DCC) Law

*Tk'emlúps te Secwépemc Development Cost Charge Law (DCC) for development on Kamloops Indian Reserve #1 (IR#1) was adopted by Chief & Council, October 29th 2013 and the First Nations Tax Commission, pursuant to the First Nations Fiscal Management Act, approved the law on the 30th day of January, 2014 and it came into force and effect January 31, 2014. The collection of DCC's are used to apportion costs to all new development for the infrastructure upgrades required to accommodate increased growth within the Tk'emlúps te Secwépemc community.*

**All payments for DCC's, water bills and building permits are made out to:**

**Tk'emlúps te Secwépemc**

See above Payment Options for address.

