

Frequently Asked Questions - Property Tax

This information is intended to assist taxpayers of the Tk'emlúps te Secwépemc (Kamloops Indian Band, the "Band") on Kamloops Indian Reserve #1, to understand how the First Nation property taxation system works. It is intended as a guide only and may change as amendments to the Laws are duly executed.

Who administers the property tax system?

Tk'emlúps te Secwépemc is one of approximately 88 bands in BC administering their own property tax system. Due to the "Kamloops Amendment" (Bill C-115), the Band was able to create taxation bylaws on all leased property on the reserve lands and to collect taxation and began collecting taxes in 1991. Prior to this, the Province of BC collected taxes on Tk'emlúps te Secwépemc Kamloops Indian Reserve #1 who vacated the collection of taxes on our reserve lands without double taxing.

Why administer real property taxes?

Property taxes are used for the benefit of the community. Property tax revenue is used to finance many local programs and services such as water and sewer services, fire protection, garbage collection, road and light improvements, cultural facilities, administration, etc.

How do I know my tax dollars are put to good use?

Property Taxation Expenditure Laws which are approved and signed by the First Nations Tax Commission (FNTC) under the *First Nations Fiscal Management Act* (FMA) Federal legislation, govern how tax dollars are spent. The laws are published on the First Nation Gazette website at www.fng.ca.

Why do I pay tax on land I don't own?

As per the tax laws, non-band members are holders/occupiers of the registered or non-registered leased land and taxable once you become a holder/occupier of the land. Assessment values are placed on both the land and improvements to ensure fairness when taxes are levied to support local services. Regarding status First Nations being liable for taxes, the band is willing to pay for their own band member's local services, but not for non-band members whether status or not.

Where can I find a copy of the property tax laws?

The *Kamloops Indian Band Property Taxation Law, 2008*, *Kamloops Indian Band Property Assessment Law, 2008*, and *Annual Rates & Expenditure Laws* are published and can be reviewed on the First Nations Gazette at www.fng.ca.

Is there taxation without representation?

The authority lies with the Band, although it's with great effort that the Band strives to maintain open relations with all taxpayers of the reserve. Tenant Associations Meetings are held at least once annually. Representatives from each district meet and discuss any concerns the taxpayers from their perspective district may have. In this way, taxpayers have a voice and concerns heard and problems resolved collectively. The band is currently working on a *Taxpayer Representation to Council Law*.

When will I receive my Assessment Notice?

BC Assessment Authority (BCA) issues the Assessment Notices on or before December 31.

Can I appeal my assessment?

Yes. You will find details on how to appeal your assessment on the back of your assessment notice. Appeals must be received At BCA within 60 days from date of issuance (on or before December 31). Contact information for BCA: by phone at 1-866-valueBC (825-8322), fax 1-855-995-6209 or mail to

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BC Assessment Authority,
805 Renfrew Ave., Kamloops, BC V2B 3X3.

Who sets the tax rate?

The Band set the rates as per budget needs outlined in the *Annual Tk'emlúps te Secwépemc Rates & Expenditure Laws*. The Laws are first approved by Chief & Council then final approved by the FNTC.

When are my taxes due?

The final payment deadline is August 2 of each calendar year. If the payment deadline falls on a weekend, the payment deadline is extended to the next business day.

Where do I pay my property taxes?

Property tax payments can be mailed or submitted in person to the Accounts Receivable office in the Finance Department located at 200 - 330 Chief Alex Thomas Way, Kamloops, BC V2H 1H1

What are the payment options?

Payments can be made by cash, cheque, and debit, online banking, or pre-authorized payments. For any inquiries, please contact the Customer Service Representative, in the Accounts Receivable office at 250-828-9861.

What about home owner grants?

The Band's First Nation (FN) grant program is a similar program as the Province with some exceptions. The grants are available to those who qualify. Please find the FN Grant applications form and the FN Grant Brochure available on the Band's website at www.tkemlups.ca. Forms can be picked up in person, or can be requested by phone to be mailed, faxed, or emailed to you from the Lands, Leasing, & Tax Department or the Accounts Receivable office. The FN grant may reduce your property taxes by up to \$570. The FN Over 65 or Handicapped Grant may reduce your taxes by up to \$845.

When is the penalty and interest applied?

A 10% penalty will be applied on outstanding tax accounts at the closing of business day on the final payment deadline of August 2 of each calendar year. On September 2 of each calendar year, interest begins to accrue at a rate equivalent to the average lending rate of the Bank of Canada plus 2%.

What if I move onto the reserve in the middle of a tax year?

Review the "Purchaser's Statement of Adjustments" received from your lawyer at closing of Sale. Depending on the time of year, your share of taxes will be allocated proportionally between the Purchaser and Seller. Ultimately, the current owner is responsible to pay the taxes to the band.

What if I don't receive a Tax Notice?

New property owners are responsible for payment of their annual property taxes by the due date to avoid the penalty, whether or not they receive a Property Tax Notice. Property owners who have not yet received their tax notice within the first week of July, or for any property tax questions, please contact the Lands, Leasing, & Tax Department at 250-828-9784, fax at 250-314-1539, or mail 234- 345 Chief Alex Thomas Way, Kamloops, BC V2H 1H1.