

TK'EMLUPS TE SECWEP EMC

Lands, Leasing & Tax Department
234 – 345 Chief Alex Thomas Way
Kamloops, BC V2H-1H1
Phone: (250) 828-9784
Fax: (250) 314-1539

NOTICE TO TAXPAYERS 2020 Property Assessment Increase

NOTICE IS GIVEN, that a Tenants Association Meeting will be held at the Chief Louis Centre Assembly Hall, at 345 Chief Alex Thomas Way, on February 5, 2020. The Lands, Leasing & Tax Department and BC Assessment Authority (BCA) will be providing property tax and assessment information regarding the 2020 increase in assessments of mobile homes and single-family dwellings. Please provide your property tax concerns to your Tenants Association, Neighborhood President, or Park Manager representative who will be attending, on your behalf, at the Tenants Association Meeting.

BCA is committed to providing fair, reliable, and accurate property information and assessments for British Columbia (BC) including Tk'emlups te Secwépemc and other BC First Nations reserve lands. As per the *Kamloops Indian Band Property Assessment Law, 2008*, under definition of "assessed value", the assessor must assess interests in land at their market value as if held in fee simple off the reserve. BCA recognized the need for review of residential properties as per assessment legislation. The First Nation Residential Occupier Project by BCA established 2020 assessments based on accurate improvement inventory and fee simple market sales.

In addition, case law from the Supreme Court of Canada in the Golden Acres decision has set a precedent that Assessment Review Boards must consider in decisions regarding value of residential property as if the occupied property was held in fee simple off reserve. In recent decisions in other areas of British Columbia, the decisions were favorable in assessing residential property on First Nations reserve lands as if fee simple off reserve.

BCA has updated the assessments of residential properties on Tk'emlups te Secwépemc reserve lands for the 2020 tax year. There are two options available to taxpayers if not in agreement with their assessment: launch a Reconsideration of Assessment to BCA within 30 days of receiving the Assessment Notice issued by BCA on or before December 31 each year, with no cost; or an Assessment Appeal within 60 days, at a cost of \$30 administration fee. If a Reconsideration of Assessment or Assessment Appeal is not initiated, the taxpayer is accepting the assessment and possible increase in property taxes. General property tax information may be found at www.tkemlups.ca. *Property Tax and Property Assessment Laws* may be found on the First Nations Gazette at www.fng.ca

CONTACT INFORMATION: For assessment information or commencement of an appeal option, please contact a BCA assessor at 1-866-825-8322 or mail at the local BCA office at 805 Renfrew Avenue, Kamloops, BC V2B 3X3. For Tenants Association Meeting or general property tax information, please contact the Lands, Leasing, & Tax Department at 250-828-9784 or mail to 234 – 345 Chief Alex Thomas Way, Kamloops, BC V2H 1H1.

THIS NOTICE DATED: January 17, 2020