



# TK'EMLÚPS TE SECWÉPEMC

## Property Taxation Newsletter 2014

### Inside this issue:

FN Expand Fiscal Powers	1
Assessment Cycle 2014	1
Pie Chart Budget & Tax Burden by Class	2
TteS Provides Grant	2
New Taxation Laws	3
Financial Transparency Act	3
Province NOT extending BC Carbon Tax	3
Hon. Michael de Jong	3
Hon. Terry Lake	3
Payment Options	4
Waste Generator Permit Required for Business	4
Planning & Engineering Update	4

Any Property Tax payment received after the August 2, 2014 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.

### First Nations Expand Fiscal Powers

Two First Nations in British Columbia, Tsawout First Nation and Tk'emlúps te Secwépemc (TteS), have taken bold steps in addressing their capital infrastructure needs by becoming the first communities to develop a property tax borrowing law and development cost charges (DCC) law under the *First Nations Fiscal Management Act* (FMA).

Situated on Vancouver Island, near the City of Victoria, Tsawout First Nation first established its property tax system in 1994. In October 2013, Tsawout's long term capital borrowing law was approved by the First Nations Tax Commission (FNTC). The law enables Tsawout to borrow \$2.15M through the First Nations Finance Authority (FNFA), allowing for the completion of much needed upgrades to Tsawout's sewage treatment plant.

According to Tsawout First Nation's Finance/Comptroller Russell Harder, "using local revenues to support long term borrowing will help establish capacity in our system to meet the requirements of current, as well as future, economic development plans. This is a very important step in helping Tsawout expand the tax base for local revenues, which will create opportunities to complete other infrastructure projects needed by the First Nation." Under the FMA, First Nations can use a portion of their annual property tax revenue to repay amounts borrowed through the First

Nations Finance Authority. The term of the loan to Tsawout First Nation is for 30 years.

While borrowing addresses immediate needs, development cost charges are designed to meet future needs. Tk'emlúps te Secwépemc (formerly the Kamloops Indian Band) is located adjacent to the City of Kamloops. In January 2014, the First Nations Tax Commission approved the Tk'emlúps te Secwépemc Development Cost Charges Law.

The Tk'emlúps te Secwépemc law is expected to play an important part in funding capital infrastructure enhancements over the long term. Capital projects include a highway traffic interchange and a water reservoir.

Development cost charges laws made under the FMA charge a one-time tax on new developments, and revenue is used for specific projects identified in the community's long term capital plan. Established in 2005, the FMA offers First Nations access to a greater array of fiscal tools to help spur economic growth through improved capital infrastructure. The laws enacted by Tsawout First Nation and Tk'emlúps te Secwépemc provide concrete examples of how the legislation supports First Nation innovation.

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### Assessment Cycle 2014

**This year the TteS created and implemented the Annual Rate Law 2014 and the Annual Expenditure Law 2014.**

Tk'emlúps te Secwépemc (TteS) 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 Tax 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.

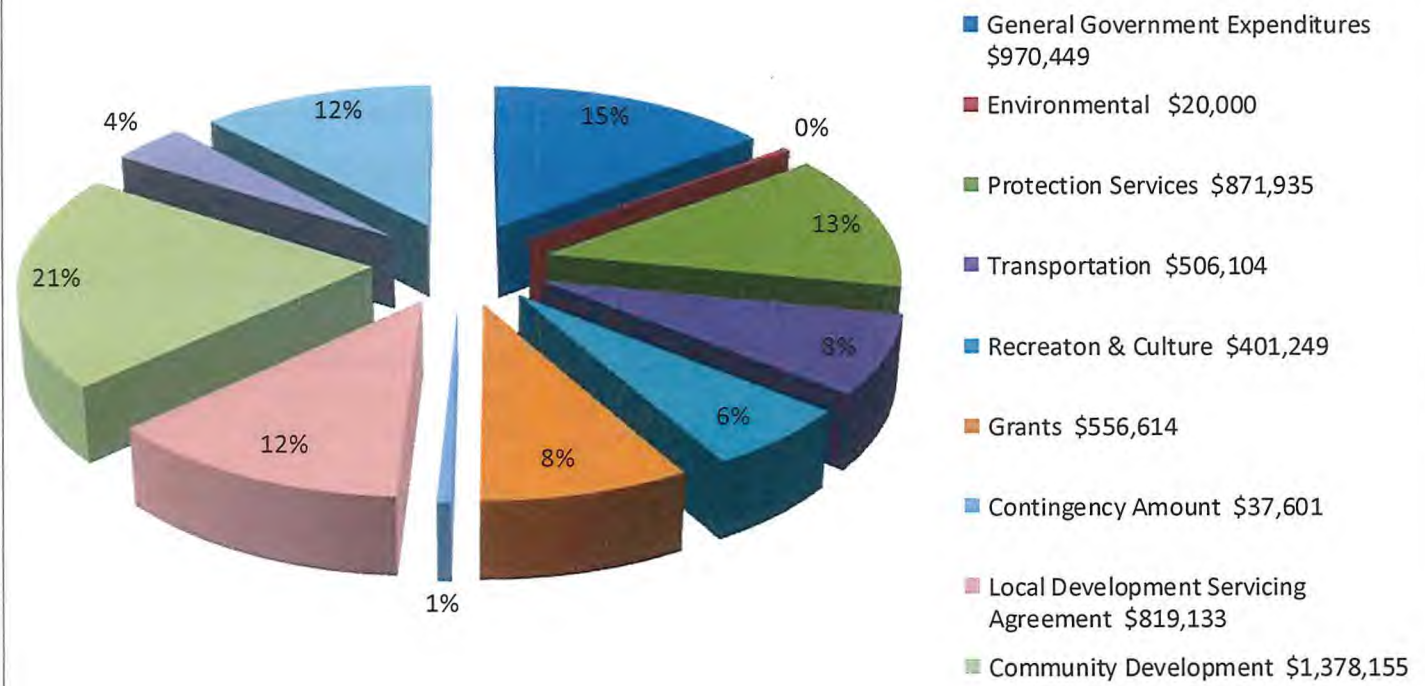
The LLTD meet with representatives of the Tenant Associations and the Locatee Landlords in May. Tax rates and budgets are developed and presented to Chief and Council (Council). The Property Tax Rates & Expenditures Law (Laws) go through three readings with Council and are reviewed by the First Nations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

#### HOURS OF OPERATION:

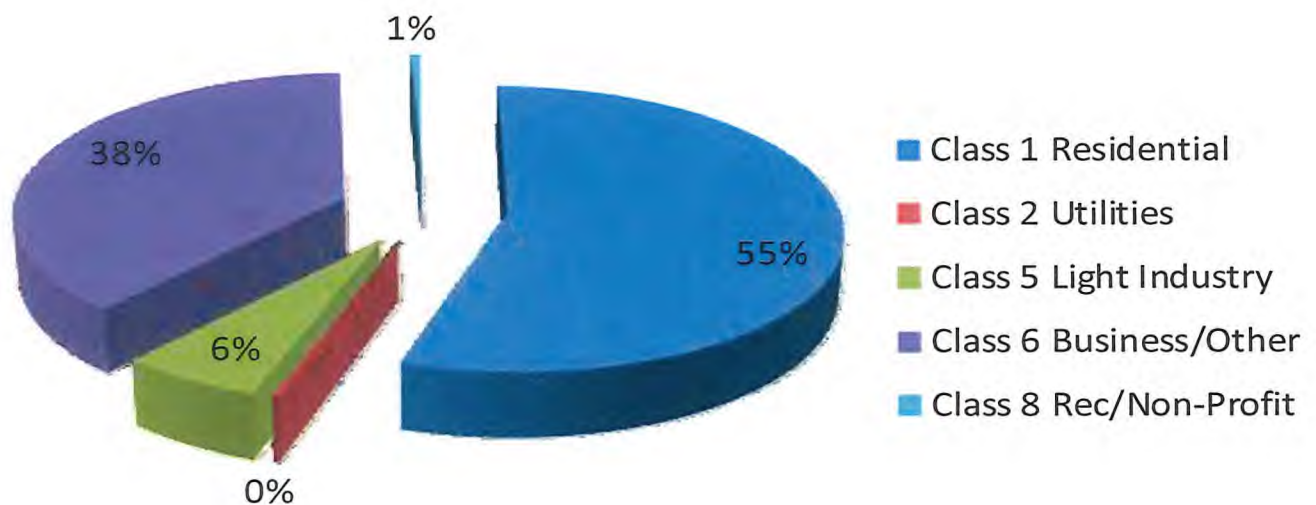
8:00 am  
to  
4:00 pm



## 2014 Consolidated Property Tax Budget



## 2014 Tax Burden by Property Class



### First Nations Gazette

A copy of the Tk'emlúps te Secwepémc Annual Expenditure and Annual Rates Law can be found at the First Nations Gazette website <http://www.fng.ca/>.

Go to "Online Gazette", Part II, Search by First Nation, fill in required areas and year.

### TteS CONTINUES TO PROVIDE ITS OWN GRANT

Due to the continued incomplete nature of the Carbon Tax—Rural and Northern Benefit Program (the rebate not being applied fairly to taxpayers on First Nation lands) Tk'emlúps te Secwepémc Chief & Council are not offering the amount equal to the BC "Home Owner Grant Act".

It will be offering a First Nation Grant and a First Nations Over 65 or Handicapped Grant in the same amount as the

"Home Owner Grant Act" without the Rural and Northern Benefit Program amount.

Would you like to receive the Rural and Northern Benefit? Contact the Provincial government and express your dissatisfaction with them not working with the First Nations Tax Commission on a way to include taxpayers living on reserve land.

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

## HOURS OF OPERATION:

8:00 am  
to  
4:00 pm



**Hon. Michael de Jong**  
Minister of Finance and  
Government House  
Leader

**Minister's Office:**  
PO BOX 9048  
STN PROV GOVT  
Victoria BC  
V8W 9E2

**Hon. Terry Lake**  
Minister of Health

**Minister's Office:**  
Room 337  
Parliament Buildings  
Victoria BC  
V8V 1X4

## Tk'emlúps te Secwépemc is working on new Taxation Laws

The Tk'emlúps te Secwépemc Lands, Leasing & Tax Department are working on two new proposed laws which will fall under the *Fiscal Management Act (FMA)*, its regulations, and the First Nations Tax Commissions standards. The two proposed laws are: the Taxpayer Representation to Council Law and the Property

Transfer Tax Law. The Proposed Taxpayer Representation to Council Law will provide a formal structure for taxpayer relations with the band. The Proposed Property Transfer Tax Law is another way to assert our jurisdiction regarding property tax and support economic growth from local revenues.

## Financial Transparency Act: Meeting the New Publication Requirements

In March 2013 the *First Nations Financial Transparency Act* became law. Among other things, the Act requires the public disclosure of certain financial information, including each First Nation's audited consolidated financial statements. Specifically, section 8 of the Act states:

**8. (1)** *A First Nation must publish the documents [financial information] referred to in paragraphs 7(1)(a) to (d) on its Internet site, or cause those documents to be published on an Internet site, within 120 days after the end of each financial year.*

**(2)** *The documents referred to in subsection (1) must remain accessible to the public, on an Internet site, for at least 10 years.*

This means that by July 29, 2014, First Nations must post this financial information on their own websites – or an alternate website – and keep it posted for at least 10 years. That date is now only five months away and many First Nations are considering their options for meeting the new publication requirements.

Over the past year, the *First Nations Gazette* has undergone a number of internal changes and has significantly improved the function, utility and overall user experience. In addition to going “on-line only” (the hard copy *Gazette* will cease publication in April 2014), an expanded notification component has been developed (as found in the *Canada Gazette*), which is designed to assist First Nations in

meeting their notification requirements. This includes providing notice of elections and results, the need to consult with their membership and, in the case of the *Transparency Act*, publishing audited financial statements.

As a reputable and reliable vehicle, the *Gazette* is ready to assist First Nations, particularly those without a website, by ensuring their financial information is published on an internet site and remains publicly accessible for at least a decade.

Harold Calla, Executive Chairman of the First Nations Financial Management Board, agrees the *Gazette* provides First Nations with a viable option. “The *First Nations Gazette's* publication service is an indispensable tool that promotes transparency, clarity and consistency. There's no question that the *Gazette* can help First Nations meet the requirements of the *Transparency Act*.”

The *First Nations Gazette* was launched on Aboriginal Day in 1997 through a partnership between the Indian Taxation Advisory Board (predecessor to the FNTC) and the Native Law Centre at the University of Saskatchewan. Today, over 180 First Nations have used the *Gazette* to publish their laws/by-laws and land codes.

To learn more about using the notification component of the *First Nations Gazette* to meet *Transparency Act* requirements, go to [www.fng.ca](http://www.fng.ca) and follow the links.

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## BC Carbon Tax Reduction Measures and Impact on First Nation Property Tax

Taxpayers living on First Nations land may express their support for the First Nations Tax Commission and Tk'emlúps te Secwépemc working with the provincial government in continuing to seek a fair resolution to the BC Carbon Tax/Rural and Northern Home Owners Grant.

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.

For more information, please contact FNTC at:

**First Nations Tax Commission**  
**321 – 345 Chief Alex Thomas Way**  
**Kamloops, BC**  
**V2H 1H1**  
**Telephone: (250) 828-9857**

The contact information for the Minister of Finance, Honourable Michael De Jong and the Minister of Health, Honourable Terry Lake can be found in the left margin.

## PROPERTY TAX 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 PAYMENT OPTIONS  
CUSTOMER SERVICE (250) 828-9861**

## Planning & Engineering Update

### LAWS AND BY-LAWS

#### Sanitary Sewer By-law

This by-law will have 3<sup>rd</sup> reading shortly and will determine the Connection Fees and User fees for the sanitary sewer use.

Primary Connection Fees per lot

One time charge	\$25,000
Annual charge for 10 years	\$ 4,000

Base/User charges

Base charge	\$131.37
User charge	\$127.01

Notices for connections to the new sanitary sewer system in the Mt Paul Industrial Park have been sent out. Application for a TteS plumbing permit through the Planning & Engineering – Permits section, contact Darlean Paul, 250-828-9708.

#### Water By-law

The water by-law is being updated again this year and new rates will apply. Again, it should be noted that it is the leaseholder's responsibility to install and maintain the water meter in good order. The by-law contains a rate of \$3,780 as an annual rate if failure to comply with water meter installation and maintenance. Please contact Arnold John 250-828-9716 to arrange to have the meter installed or replaced.

### Development Cost Charge (DCC) Law

TteS Development Cost Charge Law (DCC) for development on IR#1 was adopted by Council for implementation as of January 31, 2014. DCC's are used to apportion costs to all development for the infrastructure upgrades required to accommodate increased development within the TteS community.

### OTHER UPDATES

#### Sanitary Sewer

Phase 1&2 of the Waste Water Collection Project are complete.

The ability to connect to this new sanitary sewer system will have direct benefits to leaseholders. The existing septic field area is now available to be developed and the septic system does not need to be maintained in the future. See Sanitary Sewer By-law notes for details on connection/fees.

#### Chief Louie Center Development

The utility upgrade for the CLC development has been completed for the first phase and a design for the roundabout at Sun Rivers Entrance has been completed. Phase 2 including the road realignment and roundabout is ready for construction.

### HOURS OF OPERATION:

8:00 am  
to  
4:00 pm



## Waste Generator Permits

The second issue of Waste Generator Permits (WGP) has been underway since January first. All businesses with the exception of home based business must have either the Tier I or Tier II Waste Generator Permit. If you have not replied to the previous information mailed and hand delivered to your business by remitting the Waste Generator Information Form, contact the TteS Environmental Specialist, 250 314 1547 at the Lands, Leasing and Tax Department. Lease and Permit inspections will begin in July. If you have not purchased your WGP at the appropriate level you will be subject to a fine. The WGP and a wall certificate are issued once your invoice has been paid. Thank you

to all responsible businesses who have submitted their WGP Information Forms and are now operating under their Waste Generator Permit requirements. 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.

