

TK'EMLÚPS TE SECWÉPEMC

Property Taxation Newsletter 2020

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Property Tax payments received after the extended penalty date of October 30, 2020, will be subject to the 10% 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.

Submit and make payable to:
Tk'emlúps te Secwépemc
Accounts Receivable
#200-330 Chief Alex Thomas Way

TteS Safety Committee has identify protective measures for everyone's safe return to work in the office.

Finance & LLTX offices are open by appointment only.

HOURS OF OPERATION

8:00 am to 4:00 pm
(closed at lunch 12:00-1:00pm)

- ⇒ office access will be by **appointment only**
- ⇒ Lands, Leasing & Tax call 250-828-9784
- ⇒ Finance call 250-828-9781



Assessment Cycle 2020

Assessment Process

Tk'emlúps te Secwépemc (TteS) has an assessment services agreement with the BC Assessment Authority (BCA). BCA assessed the value of all taxable properties on the "valuation date" of July 1, 2019, and then review the property on the "physical condition" date of October 31, 2019 which may impact the final value in the Assessment Notice. BCA issued the Assessment Notices to taxpayers by December 31, 2019. If you disagree with your assessment there are two appeals options that must be submitted to BCA:

- ◆ Reconsideration of Assessment – due Jan 31st, no fee
- ◆ Assessment Appeal – due March 2nd \$30.00 fee

For assessment questions please contact BCA at 1-866-825-8322 or by email to thompson.okanagan@bcassessment.ca.

Budget & Rate Setting

TteS Chief & Council went through the law development approval process as set out under the Fiscal Management Act (FMA) re-

quirements to levy property taxes and determine expenditures. The Annual Tax Rates & Expenditures Laws were approved by Chief & Council on May 28, 2020. The FNTC approved the execution and law registry, of the *Tk'emlúps te Secwépemc Annual Tax Rates Law, 2020*, and *Tk'emlúps te Secwépemc Annual Expenditure Law, 2020*, on June 4th, 2020. All laws may be found on the First Nations Gazette at www.fng.ca

Tax Collection & Enforcement

As per the *Kamloops Indian Band Property Taxation Law, 2008*, tax notices are issued by July 2nd, payment due date is August 2nd, penalties are applied on unpaid taxes on August 4th, due to the August long weekend.

Due to the COVID-19 pandemic, C&C approved a Motion on May 19, 2020, to extend the penalty & interest dates for the 2020 tax payment. The penalty date is extended to October 30, 2020, whereby, the following day the 10% penalty will be applied to unpaid taxes. Interest is extended to and begins to accrue on the unpaid taxes on November 30, 2020.

Understanding Assessment on TteS Reserve Lands

Taxable Interests

Similarly to the Provincial property tax system, taxes are levied to the occupiers (they hold a lease, license, permit or simply occupy) on TteS reserve lands as if the lands were fee simple off reserve. The classifications used are the same as the Province: Residential, Utility, Business/Other, Light Industry, Industrial, and Recreational/Not for Profit), the band does not have a Heave Industry Class.

Assessments

BCA determines the market value of all taxable properties on TteS reserve lands. The sale price of the property on the open market is a common approach to determine market value.

The *Kamloops Indian Band Assessment Law, 2008*, governs how TteS reserve land are assessed. The *Assessment Law* directs the assessor to assess each interest in land as though it is held in fee simple off reserve.

Roles and Responsibilities

TteS sets the annual tax rate for each property classification (residential, utility, light industry, business/other, recreation/non profit), the rates are required to meet FMA standards. BCA determines the assessments. The total assessed value is multiplied by the tax rate per \$1,000 of assessed value, resulting in the tax bill amount.

Proposed Tk'emlúps te Secwépemc Laws

Property Assessment Law:

The *Proposed Tk'emlúps te Secwépemc Property Assessment Law, 2020*, has been updated to the new FMA sample Law. The notable change is the Remuneration Rates for the Assessment Review Board. The next step is presenting the 2nd Reading and Sec 6 Notice period to Chief & Council.

Property Taxation Law:

The *Proposed Tk'emlúps te Secwépemc Property Taxation Law, 2020*, has been updated to the new FMA sample Law. The notable change is adding a Band Corporation Exemption, the "Revitalization Exemption". The next steps are: presenting a Briefing Note with other First Nations' Revitalization Exemption Criteria to C&C for decision and the 2nd Reading and Sec 6 Notice period will be presented at C&C.

Taxpayer Representation to Council Law:

Council would like to formalize and enhance

the relationship with TteS taxpayers. The intent of the *Proposed Taxpayer Representation to Council Law* is to provide taxpayers with opportunities for input into property taxation matters, proposed local revenue laws, representations to council and communications between Council & taxpayers at the annual tax meeting(s). The next step, the 1st Reading will be presented to C&C.

First Nations Tax Commission

The Law Development Process, sample FMA laws and standards may be found on the FNTC website at www.fntc.ca.

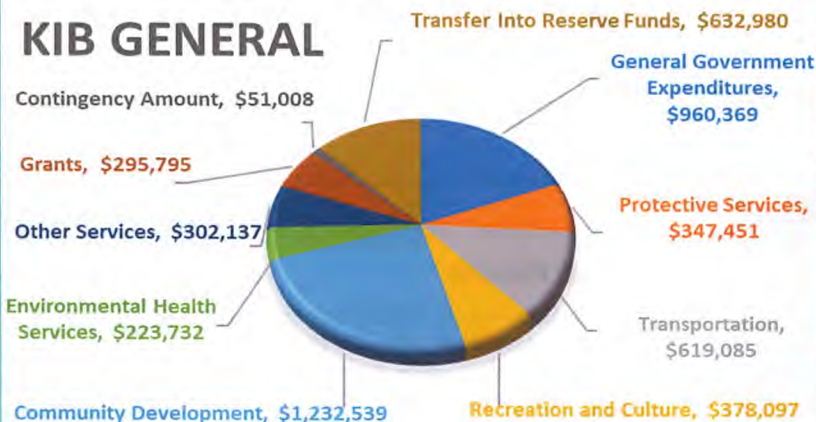
First Nations Gazette

All TteS laws & bylaws, including the *Tk'emlúps te Secwépemc Annual Expenditure and Annual Rates Laws, 2020*, are published and available to the public on the First Nations Gazette website www.fng.ca.

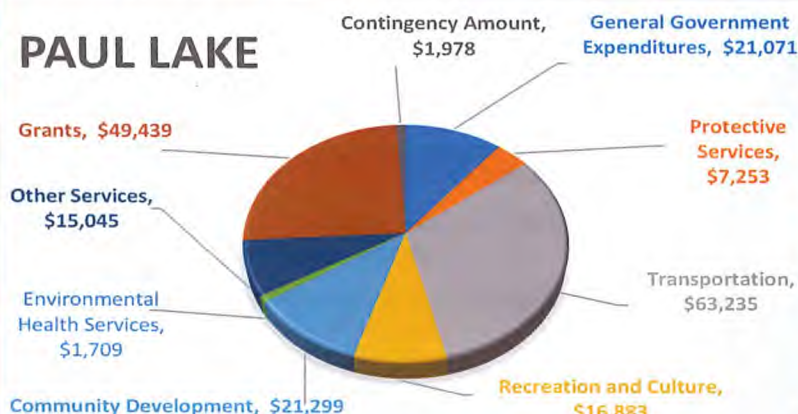
Go to "Online Gazette", Part II, Search by First Nation and fill in the required areas and year.

Property Tax Budget 2020

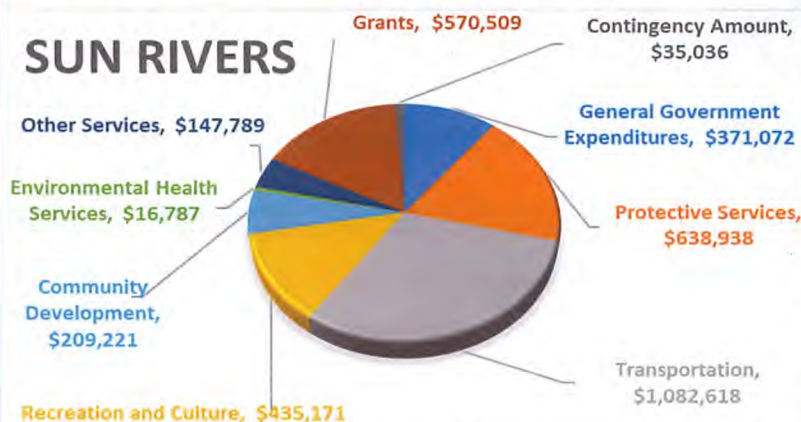
KIB GENERAL



PAUL LAKE



SUN RIVERS



Property Taxes can be paid by:

ONLINE BANKING

- Available at most major banks and credit unions (including telephone banking).
- Log into your online banking and under "Add Payees", search for: **Kamloops Indian Band - Property Taxes**. Select Add prefix 066 then folio # ie. 06625000999

CHEQUE MAILED or use our **DROP BOX** (only available during office hours)

Please make cheques payable to: **TK'EMLUPS TE SECWPEMC PROPERTY TAX**

Home Owner Grant can be submitted by:

EMAIL - revenue@kib.ca

DROP BOX - located at the front of the Administration Building

MAIL - #200-330 Chief Alex Thomas Way, Kamloops, BC V2H 1H1

*****NEW HOME OWNERS***** please include proof of residence ie. Copy of Drivers license.

Pre-Authorized Monthly Payment (P.A.P.) and credit card payment information are on the left column.

Planning & Engineering Update

North Reservoir

The North Reservoir will come online the summer of 2020! The 6 million litre water storage project supports economic development on reserve by providing band lands with the opportunity to meet City of Kamloops industrial fire protection standards.

KIR#1 Road and Bike Network Plans

TteS partnered with the BC Ministry of Transportation on a road network plan that prioritizes road safety, improved highway access, and emphasizes pedestrian/bike corridors on reserve.

Kootenay Way Upgrades

TteS is working on a Latecomer Agreement opportunity for interested developers to participate in cost-sharing the construction of infrastructure upgrades along Kootenay Way.

Development Cost Charge (DCC) Law

The TteS DCC Law will be updated in 2020. Capital infrastructure priorities will accommodate increased growth and development on-reserve.

Intercommunity Business License Bylaw

Authorizes inter-community business to be carried on within IR#1 boundaries. A list of participating communities includes the City of Kamloops, Merritt, Barriere, Chase, & Logan Lake.

Cannabis Law & Retail Cannabis Bylaw

The TteS Cannabis Law emphasizes the First Nation's inherent right to self-government in the regulation of this newly legalized economy.

Traffic Law

The Proposed TteS Traffic Law includes a schedule of enforceable fineable offences, and a signage plan that identifies truck routes, restricted parking, and limited traffic zones.

Taxpayer Relations

Tax Meetings are held, at least once annually, with the Locatee Landlords (Band Member Developments) and Tenants Associations/Representatives (KIB, Paul Lake, Sun Rivers Districts)

2020 tax meetings: 1st tax meeting, on February 5, 2020, was held at the CLC Assembly Hall, 2nd tax meetings, on May 25 & 27 and June 12, 2020, were held by video conferencing. A 3rd tax meeting(s) will be held in the fall, date(s) tba

2020 Assessment Increase

42% average increase on mobile homes was due to the "assessed value" determined as if fee simple off reserve, as per the *Kamloops Indian Band Assessment Law, 2008*. (Note: Assessment Review Boards must consider Case Law, such as the "Golden Acres Decision")

A 13% Increase on single-family dwellings was due to market value

TteS 2 Step Approach:

- Notice to taxpayers issued by mail/email in January, 2020, to provide appeal options
- A Tax meeting with the Locatee Landlords, Tenants Associations, and Representative was held on February 5, 2020, to provide TteS and BCA presentations, appeal options, and answer questions.

Payment Options

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

Please contact the Accounts Receivable office to set-up P.A.P at (250)-828-9861.

Monthly Payment Plans ("sign it and forget it") can be modified or cancelled (as per terms of the P.A.P. agreement)

PLASTIQ:

For online credit cards payments, to Ttes, simply go online to www.plastiq.com and follow the simple steps.

