



First Nations Tax Commission
Commission de la fiscalité des premières nations

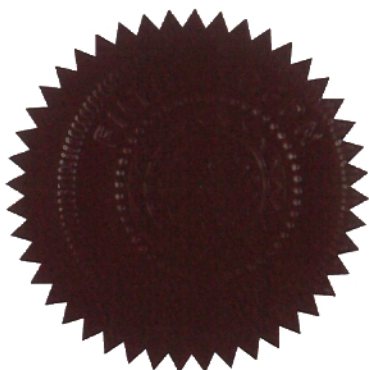
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 25th day of June, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



**ADAMS LAKE INDIAN BAND
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of Adams Lake Indian Band may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of Adams Lake Indian Band has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires Adams Lake Indian Band that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Adams Lake Indian Band First Nation duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Adams Lake Indian Band First Nation Property Assessment Law, 2015*;

“First Nation” means the Adams Lake Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Adams Lake Indian Band Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than four hundred dollars (\$400.00), the taxable property shall be taxed at four hundred dollars (\$400.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13 day of June 2018, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.



Chief Clifford Arnouse



Councillor Shelley Witzky



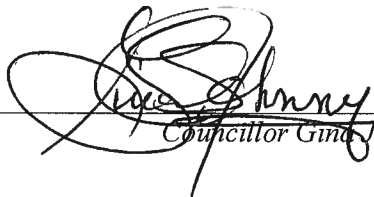
Councillor Brandy Jules



Councillor Steven Teed



Councillor Elaine Jules



Councillor Gina Johnny

**SCHEDULE
TAX RATES**

TAX GROUP ONE – Indian Reserve No. 2, 3, 4 and 5

PROPERTY CLASS	RATE PER \$1,000 Of Assessed Value :
Class 1 – Residential	8.3371
Class 2 – Utilities	60.5370
Class 4 - Major Industry	17.3474
Class 5 - Light Industry	
Class 6 - Business and Other	20.4545
Class 8 - Recreational Property/Non-Profit Organization	14.1553
Class 9 – Farm	25.7243
Class 10 – Regulated CPR R/W	28.2510

TAX GROUP TWO – Indian Reserve No. 1, 6 and 7

PROPERTY CLASS	RATE PER \$1,000 Of Assessed Value in:
Class 1 – Residential	6.7992
Class 2 - Utilities	42.7185
Class 4 - Major Industry	77.7617
Class 5 - Light Industry	18.0773
Class 6 - Business and Other	17.4183
Class 8 - Recreational Property/Non-Profit Organization	6.2211
Class 9 - Farm	20.1239
Class 10 – Regulated CPR R/W	28.2510