



First Nations Tax Commission
Commission de la fiscalité des premières nations

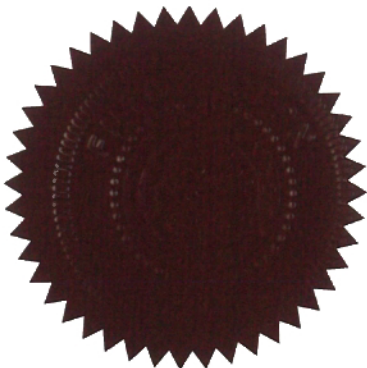
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAqam in the Province of British Columbia,

ʔAqam Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 12th day of June, 2018.

On behalf of the First Nations Tax Commission

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



ᑭᐱᑭᐱᐱ
ANNUAL RATES LAW, 2018

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, ᑭᐱᑭᐱᐱ council 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. ᑭᐱᑭᐱᐱ council has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation 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 ᑭᐱᑭᐱᐱ duly enacts as follows:

1. This Law may be cited as the *ᑭᐱᑭᐱᐱ 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 *ᑭᐱᑭᐱᐱ Property Assessment Law, 2017*;

“First Nation” means ᑭᐱᑭᐱᐱ, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by ᑭᐱᑭᐱᐱ 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 *ᑭᐱᑭᐱᐱ Property Taxation Law, 2017*.

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 one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) 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.

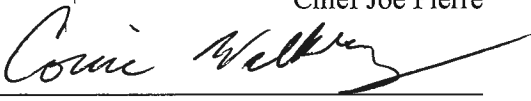
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of June, 2018, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Joe Pierre



Councillor Corrie Walkley



Councillor Julie Birdstone

Councillor Codie Morigeau



Councillor Vickie Thomas

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 – Residential	9.9411
Class 2 – Utilities	60.4384
Class 4 - Major Industry	25.8458
Class 5 - Light Industry	25.8458
Class 6 - Business and Other	24.9736
Class 8 - Recreational Property/Non-Profit Organization	22.3516
Class 9 - Farm	16.1649