



**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, 2017***

Dated at Kamloops, British Columbia this 24th day of July, 2017.

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, 2017**

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 duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Rates Law, 2017*.

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 Property Assessment Law, 2016*;

“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, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 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.

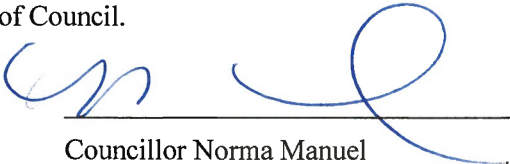
8. The Schedule attached to this Law forms part of and is an integral part of this Law.


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 6th day of July, 2017, at Chase, in the Province of British Columbia.

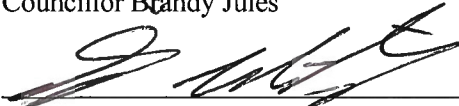
A quorum of Council consists of four (4) members of Council.

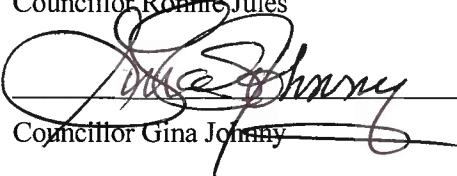
  
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Chief Paul Michel

  
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Councillor Norma Manuel

  
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Councillor Brandy Jules

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Councillor Ronnie Jules

  
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Councillor Greg Witzky

  
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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 in:
Class 1 – Residential	8.5518
Class 2 – Utilities	60.8079
Class 4 - Major Industry	18.0104
Class 5 - Light Industry	5.9739
Class 6 - Business and Other	21.2631
Class 8 - Recreational Property/Non-Profit Organization	14.4372
Class 9 - Farm	25.7062
Class 10 – Regulated CPR R/W	28.7384

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

PROPERTY CLASS	RATE PER \$1,000 Of Assessed Value in:
Class 1 – Residential	7.2371
Class 2 - Utilities	43.6141
Class 4 - Major Industry	75.7734
Class 5 - Light Industry	19.3700
Class 6 - Business and Other	18.6754
Class 8 - Recreational Property/Non-Profit Organization	6.8241
Class 9 - Farm	20.4946
Class 10 – Regulated CPR R/W	28.7384