



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 Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc Annual Rates Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission



**TK'EMLÚPS TE SECWÉPEMC
ANNUAL RATES LAW, 2016**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation 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 the First Nation 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 the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Rates Law, 2016*

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 *Kamloops Indian Band Property Assessment Law, 2008*,

“First Nation” means the Tk'emlúps te Secwépemc, 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 *Kamloops Indian Band Property Taxation Law, 2008*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedules A-C for each District upon the assessed value of all taxable property in each property class in each District.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$ 350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$ 350.00) 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 Schedules attached to this Law forms part of and are 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, 2016, at Kamloops, in the Province of British Columbia.

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



Chief Fred Seymour



Councillor Nacoma George

Councillor Howard Campbell



Councillor Katy Gottfriedson



Councillor Eagle Casimir



Councillor Jeanette Jules



Councillor Rosanne Casimir



Councillor Viola Thomas

**SCHEDULE A
DISTRICT 1
(KIB GENERAL)
TAX RATES**

PROPERTY CLASS	RATE PER
Class 1 – Residential	8.18357
Class 2 – Utilities	31.84720
Class 5 - Light Industry	21.73400
Class 6 - Business and Other	21.26520
Class 8 - Recreational Property/Non-Profit Organization	6.14162

**SCHEDULE B
DISTRICT 2
(PAUL LAKE)
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 – Residential	6.78440

**SCHEDULE C
DISTRICT 3
(SUN RIVERS)
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 – Residential	8.6727
Class 6 – Business and Other	21.5980
Class 8 – Recreational Property/Non-Profit Organization	16.8090