



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, 2016

Dated at Kamloops, British Columbia this 3rd day of June, 2016.

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, 2016**

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 the 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, 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 *Adams Lake Indian Band Property Assessment Law, 2015*;

“Indian Band” 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 Adams Lake Indian Band 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 2016 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 30 day of May, 2016, at Adams Lake Indian Band Administration Office, in the Province of British Columbia.

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

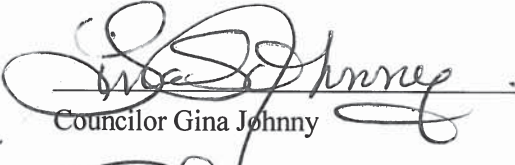


Chief Robin Billy




Councilor Ronnie Jules

Councilor Norma Manual



Councilor Gina Johnny



Councilor Brandy Jules



Councilor Greg Witzky

**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	8.6438
Class 2 – Utilities	61.1606
Class 4 - Major Industry	18.3560
Class 5 - Light Industry	6.6683
Class 6 - Business and Other	21.6491
Class 8 - Recreational Property/Non-Profit Organization	14.5302
Class 9 - Farm	25.2213
Class 10 – Regulated CPR R/W	29.0300

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

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
Class 1 – Residential	7.6820
Class 2 – Utilities	44.0919
Class 4 - Major Industry	75.4690
Class 5 - Light Industry	26.8917
Class 6 - Business and Other	19.1123
Class 8 - Recreational Property/Non-Profit Organization	7.2564
Class 9 - Farm	20.3410
Class 10 – Regulated CPR R/W	29.0300