



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 Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

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



**TSAWOUT FIRST NATION
ANNUAL RATES LAW, 2015**

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. Section 10 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 Tsawout First Nation duly enacts as follows:

- 1. This Law may be cited as the *Tsawout First Nation Annual Rates Law, 2015*.
- 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 *Tsawout First Nation Property Assessment Law, 2008*;
 - “First Nation” means the Tsawout First Nation, 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 *Tsawout First Nation Property Taxation Law, 2008*.
- 3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 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:
 - (a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and
 - (b) no taxpayer for that taxable property is sixty-five (65) years of age or over,the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.
- 5. Notwithstanding section 3, where:
 - (a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred and fifty dollars (\$150), and
 - (b) a taxpayer for that taxable property is at least sixty-five (65) years of age,the taxable property shall be taxed at one hundred and fifty dollars (\$150) for the taxation year.
- 6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

**TSAWOUT FIRST NATION
ANNUAL RATES LAW, 2015**

7. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.
8. 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.
9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
10. 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.
11. The Schedule attached to this Law forms part of and is an integral part of this Law.
12. 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 ^{29th} day of ^{July} ~~May~~, 2015, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

QUORUM: 5

 _____ Chief Harvey Underwood	 _____ Councillor E. Samantha Etzel	 _____ Councillor John Etzel
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 _____ Councillor Karen Harry	 _____ Councillor Abraham Pelkey	 _____ Councillor Stanley Sam
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 _____ Councillor Bruce Underwood	 _____ Councillor Mavis Underwood	 _____ Councillor John Wilson
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ANNUAL RATES LAW, 2015**

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value:
1 Residential	7.492111
2 Utilities	34.855623
3 Supportive Housing	-
4 Major Industry	-
5 Light Industry	-
6 Business and Other	21.687231
7 Forest Land	-
8 Recreational Property/Non-Profit Organization	17.977432
9 Farm	-
10 Regulated Railway	-
11 Regulated Railway Utility	-