



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 Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

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



**OSOYOOS INDIAN BAND
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 Osoyoos Indian Band has enacted *Osoyoos Indian Band Property Taxation Law, 2012*, and *Osoyoos Indian Band Property Assessment Law, 2009*, respecting taxation for local purposes on reserve; 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 Osoyoos Indian Band duly enacts as follows:

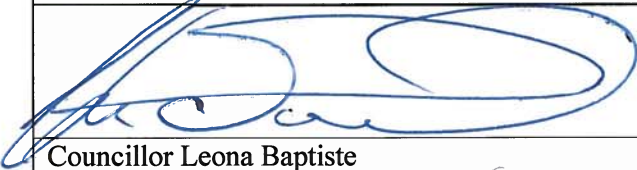
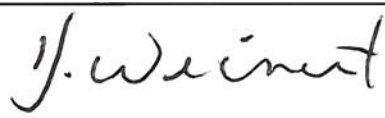
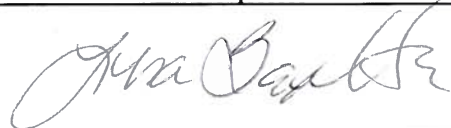
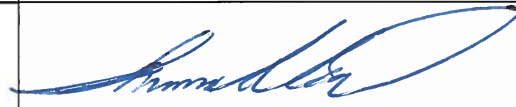
- 1. This Law may be cited as the *Osoyoos Indian Band Annual Rates Law, 2015*.
- 2. In this Law:
 - “Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;
 - “Assessment Law” means the *Osoyoos Indian Band Property Assessment Law, 2009*;
 - “First Nation” means the Osoyoos 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 *Osoyoos Indian Band Property Taxation Law, 2012*.
- 3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by:
 - a. imposing the rates set out in Schedule A upon the assessed value of all taxable property in each property class within Taxation District No. 1; and
 - b. imposing the rates set out in Schedule B upon the assessed value of all taxable property in each property class within Taxation District No. 2.
- 4. Notwithstanding section 4, 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, except where a residential taxpayer is eligible for the additional home owners grant and the amount of tax levied is less than

two hundred and seventy-five dollars, in which case the taxable property shall be taxed at two hundred and seventy-five dollars (\$275.00).

5. 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.
6. 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, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.
7. 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.
8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
9. 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.
10. Schedule A and Schedule B attached to this Law form part of and are integral parts of this Law.
11. 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 19th day of May, 2015, at Oliver, in the Province of British Columbia.

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

Chief Clarence Louie	Councillor Yvonne Weinert
	
Councillor Leona Baptiste	Councillor Sammy Jo Louie
	
Councillor Veronica McGinnis	Councillor Theresa Gabriel
	

SCHEDULE A

2015 TAX RATES FOR TAXATION DISTRICT #1 Oliver, BC

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE	
	<u>Land</u>	<u>Improvements</u>
Class 1 – Residential	6.2998	6.6131
Class 2 – Utilities	33.5057	35.5171
Class 5 - Light Industry	15.8595	16.6272
Class 6 - Business and Other	14.8307	15.5984
Class 8 - Recreational Property/Non-Profit Organization	6.9771	7.2904
Class 9 - Farm	10.5771	10.8904

SCHEDULE B

2015 TAX RATES FOR TAXATION DISTRICT #2 Osoyoos, BC

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE	
	<u>Land</u>	<u>Improvements</u>
Class 1 – Residential	5.6578	5.9381
Class 2 – Utilities	24.5177	25.4988
Class 5 - Light Industry	11.7562	12.6987
Class 6 - Business and Other	11.2140	11.8958
Class 8 - Recreational Property/Non-Profit Organization	6.3352	6.6155
Class 9 - Farm	9.9352	10.2155