



First Nations Tax Commission
Commission de la fiscalité des premières nations

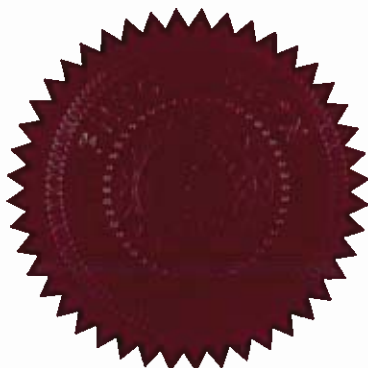
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation Annual Rates Law, 2013

Dated at Kamloops, British Columbia this 31st day of October, 2013.

On behalf of the First Nations Tax Commission

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



SHXW'ÖWHÁMEL FIRST NATION
ANNUAL RATES LAW, 2013

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 Shxw'öwhámél First Nation has enacted the *Shxw'öwhámél First Nation Property Assessment By-Law* made on October 2, 2003, and the *Shxw'öwhámél First Nation Property Taxation By-Law* made on October 2, 2003, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; 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 Shxw'öwhámél First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'öwhámél First Nation Annual Rates Law, 2013*.
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 *Shxw'öwhámél First Nation Property Assessment By-law*;

"First Nation" means the Shxw'öwhámél 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 *Shxw'öwhámél First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 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.

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 Si:yam Council on the 3 day of ~~August~~ ^{October} 2013, 
at Shxw'ōwhámel First Nation Administration Office, in Hope, in the Province of British Columbia.

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

Si:yam Councilor – Melody Andrews



Si:yam Councilor - Lenora Fraser

Si:yam Councilor – Kenneth Jones



Si:yam Councilor – Clara Paull

Si:yam Councilor – Leona Kelly

Si:yam Councilor – Jennifer Fraser

Si:yam Councilor – Irene Smith

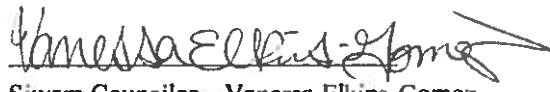
Si:yam Councilor – Genevieve George



Si:yam Councilor – Dean Jones



Si:yam Councilor – Lucille Casimir



Si:yam Councilor – Vanessa Elkins-Gomez

Si:yam Councilor – Dennis George

Si:yam Councilor – Shawna Peters

**SCHEDULE
TAX RATES**

OHAMIL IR NO. 1 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 – Residential	11.059100
Class 2 – Utilities	60.134700
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	33.563200
Class 6 - Business and Other	26.451300
Class 7 - Forest Land	00.00000
Class 8 - Recreational Property/Non-Profit Organization	16.989300
Class 9 - Farm	27.472600
 WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS	 RATE PER \$1,000 OF ASSESSED VALUE
Class 1 – Residential	7.09916
Class 2 – Utilities	75.14584
Class 4 - Major Industry	00.00000
Class 5 - Light Industry	26.44183
Class 6 - Business and Other	17.73987
Class 7 - Forest Land	16.03431
Class 8 - Recreational Property/Non-Profit Organization	12.19486
Class 9 - Farm	25.33132
 KUTHLALTH NO. 3 PROPERTY CLASS	 RATE PER \$1,000 OF ASSESSED VALUE
Class 1 – Residential	11.059100
Class 2 – Utilities	60.134700
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	33.563200
Class 6 - Business and Other	26.451300
Class 7 - Forest Land	00.00000
Class 8 - Recreational Property/Non-Profit Organization	16.989300
Class 9 - Farm	27.472600