



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 Shxwhá:y Village Indian Band in the Province of British Columbia,

Shxwhá:y Village Annual Rates Law, 2013

Dated at Kamloops, British Columbia this 11th day of July, 2013.

On behalf of the First Nations Tax Commission

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



**SHXWHÁ:Y VILLAGE
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 First Nation has made the *Shxwhá:y Village Property Assessment and Taxation Bylaw*, which by-law by action of section 145 of the Act is deemed to be a property taxation law;

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 Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village 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 *Shxwhá:y Village Property Assessment and Taxation Bylaw*, enacted on June 24, 2004;

“First Nation” means the Shxwhá:y Village, 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 *Shxwhá:y Village Property Assessment and Taxation Bylaw*, enacted on June 24, 2004.

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.

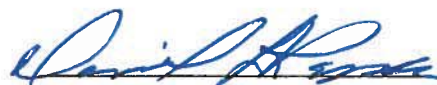
8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. 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 ^{28th} day of June, 2013, at Shxwhá:y Village Band Hall, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Tina Sam
Councillor Robert Gladstone
Councillor William Rabang
Councillor Daniel Rapada
Councillor Precious Aure

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	7.72712	7.93867
Class 2 - Utilities	56.53246	58.32505
Class 4 - Major Industry	0.0	0.0
Class 5 - Light Industry	22.08829	22.52164
Class 6 - Business and Other	17.14226	17.57517
Class 7 - Forest Land	24.17864	25.07476
Class 8 - Recreational Property/Non-Profit Organization	7.68124	7.85041
Class 9 - Farm	28.73111	29.42427