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 Songhees First Nation in the Province of British Columbia,

Songhees First Nation Annual Rates Law, 2013

Dated at Kamloops, British Columbia this 25th day of April, 2013.

On behalf of the First Nations Tax Commission

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

SONGHEES FIRST NATION

ANNUAL RATES LAW, 2013

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical 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 Songhees First Nation has enacted the *Songhees First Nation Property Assessment Law, 2008* and the *Songhees First Nation Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical 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 Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees First Nation Annual Rates Law, 2013*.

2. In this Law:

"Act" means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Songhees First Nation Property Assessment Law, 2008*;

"First Nation" means the Songhees 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 *Songhees First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 shall be determined by imposing the rates set out in Schedule A 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 I taxable property in a taxation year is less than three hundred and fifty dollars ($350), and

b) no taxpayer for that taxable property is over sixty-five (65) years of age,

then 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 I taxable property in a taxation year is less than one hundred dollars ($100), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age,

then the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

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, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

7. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the 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.

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. Schedule A attached to this Law forms part of and is integral to 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 17th day of April, 2013, at Victoria, in the Province of British Columbia.

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

Gary Albany
Councillor Gary Albany

Frank George
Councillor Frank George Sr.

Councillor Nicholas Albany

Ron Sam
Councillor Ron Sam

Councillor Karen Tunkara

SCHEDULE A
TAX RATES

PROPERTY CLASS	RATE PER $1000 of assessed value
Class 1 – Residential	6.5279
Class 2 – Utilities	45.7016
Class 3 – Supportive Housing	6.5279
Class 4 - Major Industry	47.0006
Class 5 - Light Industry	27.6781
Class 6 - Business and Other	20.2886
Class 7 - Forest Land	3.0028
Class 8 - Recreational Property/Non-Profit Organization	9.2696
Class 9 - Farm	18.6044