



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Neskonlith Indian Band in the Province of British Columbia,

Neskonlith Indian Band Annual Rates Law, 2009

Dated at Kamloops, British Columbia this 3rd day of September, 2009.

On behalf of the First Nations Tax Commission

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



**NESKONLITH INDIAN BAND
ANNUAL RATES LAW, 2009**

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 Neskonlith Indian Band has enacted *Neskonlith Indian Band Property Assessment By-Law*, dated September 30, 1992 and the *Neskonlith Indian Band Property Taxation By-Law*, dated September 30, 1992, 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 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 Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Rates Law, 2009*.
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 *Neskonlith Indian Band Property Assessment By-Law*, dated September 30, 1992;

“First Nation” means the Neskonlith 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 *Neskonlith Indian Band Property Taxation By-Law*, dated September 30, 1992.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 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 Council on the 11th day of August, 2009 at C. Hase, in the Province of B.C.

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



[Name]
Chief [Judy Wilson]



[Name]
Councillor [please spell out the name]



[Name]
Councillor [please spell out the name]

**SCHEDULE
TAX RATES**

	RATE PER \$1,000. Assessed Value IR # 1/IR # 2 Chase, B.C.	RATE PER \$1,000. Assessed Value IR # 3 Salmon Arm, B.C.
PROPERTY CLASS		
<u>British Columbia</u>		
Class 1 – Residential	6.3020	7.8283
Class 2 – Utilities	61.6908	51.5158
Class 4 - Major Industry	18.4996	60.7256
Class 5 - Light Industry	23.5598	26.0439
Class 6 - Business and Other	20.9042	25.3094
Class 8 - Recreational Property/ Non-Profit Organization	15.7972	7.7445
Class 9 - Farm	18.8209	19.0039
Class 10 – Railway (regulated)	19.9587	31.2866