



**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 First Nation in the Province of British Columbia,

***Neskonlith First Nation Annual Rates Law, 2008***

Dated at Kamloops, British Columbia this 7th day of November, 2008.

On behalf of the First Nations Tax Commission

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



**NESKONLITH FIRST NATION  
ANNUAL RATES LAW, 2008**

**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 First Nation has enacted the *Neskonlith First Nation Property Assessment By-law* dated September 30, 1992 and the *Neskonlith First Nation 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;

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 First Nation duly enacts as follows:

1. This Law may be cited as the *Neskonlith First Nation Annual Rates Law, 2008*.

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 First Nation Property Assessment By-law* dated September 30, 1992;

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, 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 the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of November, 2008, at Chase, in the Province of British Columbia.

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

  
Chief

  
Councillor

  
Councillor

  
Councillor

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Councillor

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	Tax Rate per \$1,000 Assessed Value IR#1 / IR#2	Tax Rate per \$1,000 Assessed Value IR#3
Class 1 – Residential	7.8614	7.8354
Class 2 – Utilities	61.3715	50.1277
Class 4 - Major Industry	20.7804	61.4526
Class 5 - Light Industry	0.0000	25.2552
Class 6 - Business and Other	22.8337	24.4879
Class 7 - Forest Land	0.0000	0.0000
Class 8 - Recreational Property/ Non-Profit Organization	15.5738	7.5107
Class 9 - Farm	18.7738	18.7599
Class 10 – Railway (Regulated)	19.5639	30.5246