



**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 Tk'emlúps Te Secwepémc in the Province of British Columbia,

***Tk'emlúps Te Secwepémc Annual Rates Law, 2012***

Dated at Kamloops, British Columbia this 31st day of May, 2012.

On behalf of the First Nations Tax Commission

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



**TK'EMLÚPS TE SECWÉPEMC  
ANNUAL RATES LAW, 2012**

**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 Tk'emlúps te Secwépemc has enacted the *Kamloops Indian Band Property Assessment Law, 2008* and the *Kamloops Indian Band 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 Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Rates Law, 2012*.

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 *Kamloops Indian Band Property Assessment Law, 2008*;

“First Nation” means the Tk'emlúps te Secwépemc, 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 *Kamloops Indian Band Property Taxation Law, 2008*.

3. Further to subsection 11(2) of the Taxation Law, the reserve is divided for the 2012 taxation year into three districts for the purposes of setting tax rates, namely

a) District 1, being all of the reserve not within Districts 2 and 3;

lands within Lot 154 Plan 79591 CLSR;

c) District 3, being all lands within Lot 152 Plan 78619 CLSR.

4. Taxes levied pursuant to the Taxation Law for the taxation year 2012 shall be determined by imposing the rates set out in the Schedules A – C upon the assessed value of all taxable property in each property class in each of the three districts.

5. Notwithstanding section 4, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$ 350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$ 350.00) for the taxation year.

6. 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.

7. 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.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. 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.

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

11. 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 29<sup>th</sup> day of May, 2012, at Kamloops, in the Province of British Columbia.

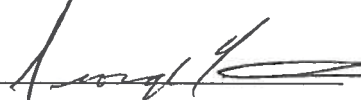
A quorum of Council consists of four (4) members of Council.



Chief Shane Gottfriedson



Councillor Fred Seymour



Councillor George Casimir

Councillor Connie Leonard



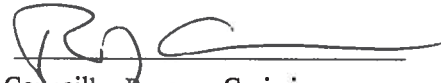
Councillor Dolan Paul



Councillor Jeanette Jules



Councillor Evelyn Camille



Councillor Rosanne Casimir

**SCHEDULE A**

**DISTRICT 1**

**(KIB GENERAL)**

<b>PROPERTY CLASS</b>	<b>RATE PER \$1,000 Assessed Value</b>
Class 1 – Residential	8.01134
Class 2 – Utilities	30.7661
Class 5 - Light Industry	22.94325
Class 6 - Business and Other	23.53859
Class 8 - Recreational Property/Non-Profit Organization	7.36347

**SCHEDULE B**

**DISTRICT 2**

**(Paul Lake)**

<b>PROPERTY CLASS</b>	<b>RATE PER \$1,000 Assessed Value</b>
Class 1 – Residential	7.3748

**SCHEDULE C**

**DISTRICT 3**

**(Sun Rivers)**

<b>PROPERTY CLASS</b>	<b>RATE PER \$1,000 Assessed Value</b>
Class 1 – Residential	8.0592
Class 6 - Business and Other	22.7691
Class 8 - Recreational Property/Non-Profit Organization	16.3653