



**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 Kamloops Indian Band in the Province of British Columbia,

***Kamloops Indian Band Annual Rates Law, 2009***

Dated at Kamloops, British Columbia this 4th day of June, 2009.

On behalf of the First Nations Tax Commission

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



**KAMLOOPS 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 Kamloops Indian Band has enacted Assessment Law, Property Taxation Law 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 Kamloops Indian Band, at a duly convened meeting, enacts as follows:

- 1. This Law may be cited as the *Kamloops Indian Band 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 *Kamloops Indian Band Property Assessment Law, 2008*;
  - “First Nation” means the Kamloops 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 *Kamloops Indian Band Taxation Law, 2008*.
- 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 Section 3, for residential property the minimum residential tax is \$350 and for all other property the minimum tax is \$100.
5. 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*.
6. 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.
7. 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 later of May 28, 2009 and 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 May, 2009, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of (5) members of Council.

\_\_\_\_\_  
**Chief, Shane Gottfriedson**

  
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**Councillor, Evelyn Camille**

  
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**Councillor, Kevin Jules**

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**Councillor, Connie Leonard**

  
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**Councillor, Dave Manuel**

  
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**Councillor, Harry Paul Jr.**

  
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**Councillor, Fred Seymour**

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**Councillor, Vicki Manuel**

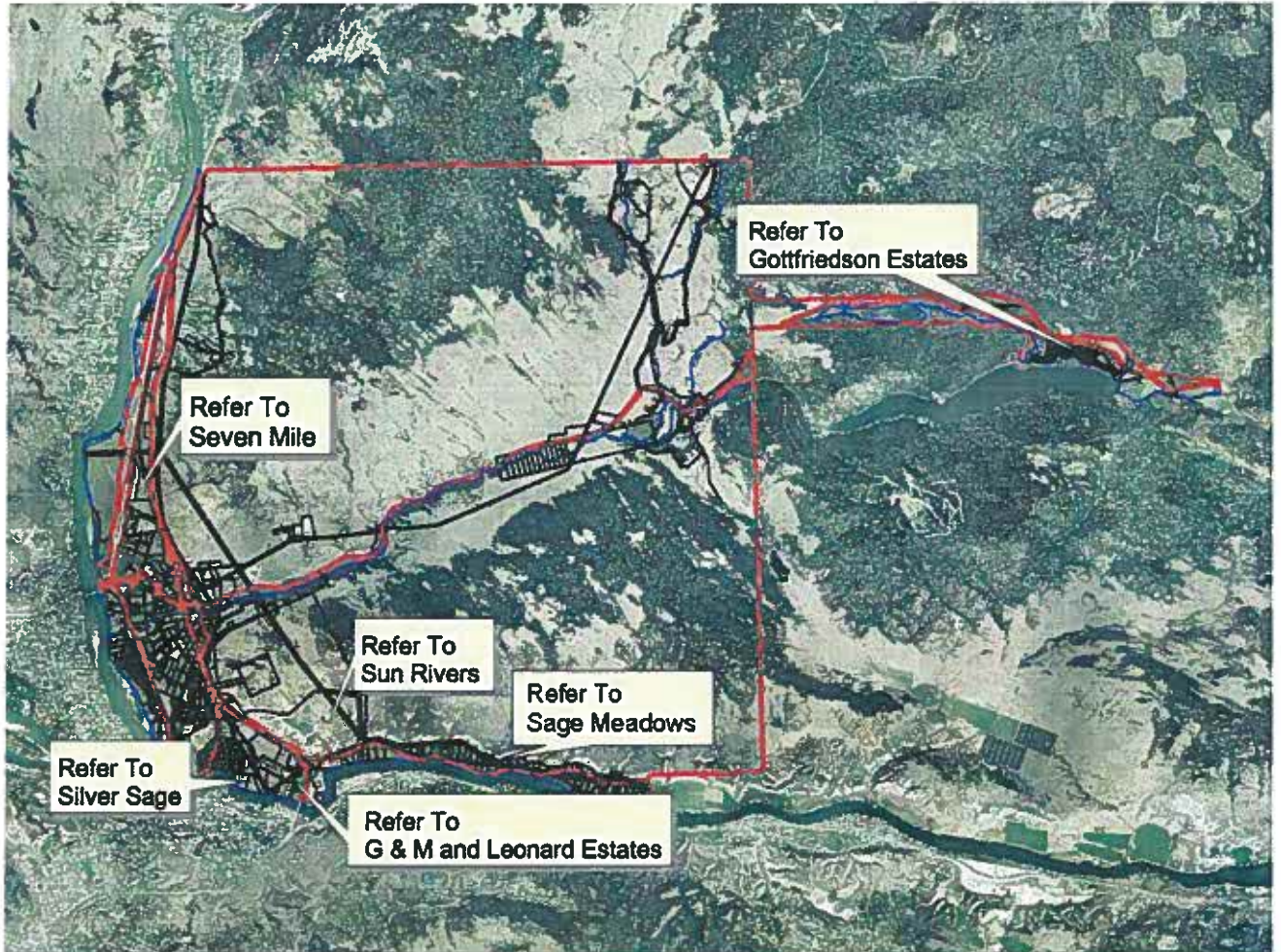
**SCHEDULE A**

Region 1

**KIB GENERAL – TAX RATE**

		Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01	Residential	7.4262	0	\$350.00	\$100.00	\$13,898.25
02	Utilities	29.752	0	\$100.00	\$100.00	\$112,042.55
03	Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04	Major Industry	0	0	\$0.00	\$0.00	\$0.00
05	Light Industry	22.75	0	\$0.00	\$0.00	\$271,180.00
06	Business and Other	20.791	0	\$0.00	\$0.00	\$1,666,656.49
07	Forest Land	0	0	\$0.00	\$0.00	\$0.00
08	Recreational Property / Non-Profit Organization	10.213	0	\$0.00	\$0.00	\$7,516.76
09	Farm	0	0	\$0.00	\$0.00	\$0.00
						<b>\$2,071,294.05</b>

Region 1  
**KIB GENERAL**





**SCHEDULE B**

Region 2

**SAGE MEADOWS - TAX RATES**

	Rate	Specia l	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.426	0	\$350.00	\$100.00	\$44,423.65
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	0	0	\$0.00	\$0.00	\$0.00
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property / Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					<b>\$44,423.65</b>

Region 2  
**SAGE MEADOWS**



**SCHEDULE C**

Region 3

**G&M. LEONARD ESTATES - TAX RATE**

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.4262	0	\$350.00	\$100.00	\$127,831.02
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	0	0	\$0.00	\$0.00	\$0.00
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property / Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					<b>\$127,831.02</b>



Region 3

**G&M. LEONARD ESTATES**



**SCHEDULE D**

Region 4  
**TAGISH - TAX RATE**

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	0	0	\$0.00	\$0.00	\$0.00
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	20.791	0	\$0.00	\$0.00	\$112,026.07
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property / Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					<b>\$112,026.07</b>



Region 4  
TAGISH



**SCHEDULE E**

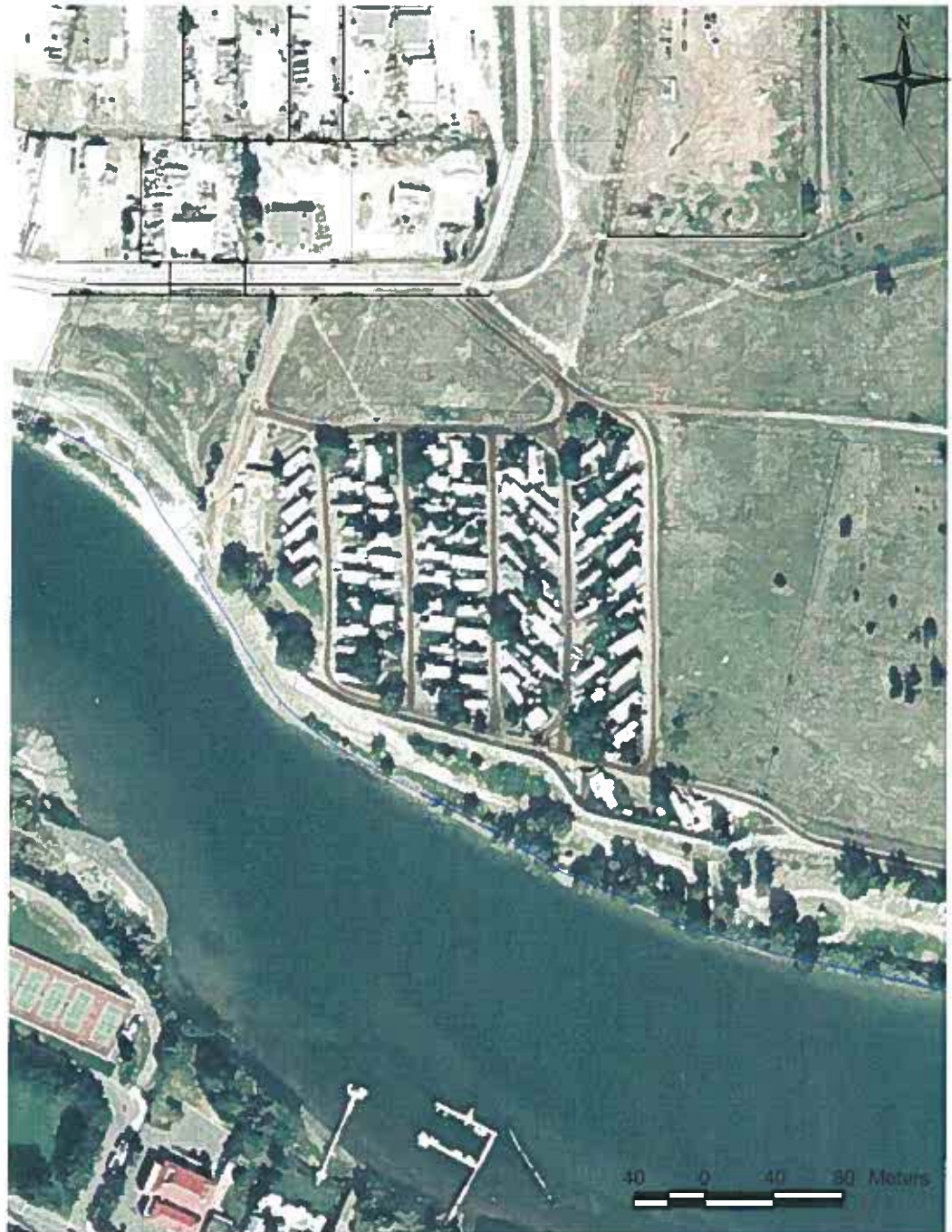
Region 5

**SILVER SAGE – TAX RATE**

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.426	0	\$350.00	\$100.00	\$40,963.05
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	0	0	\$0.00	\$0.00	\$0.00
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property / Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					<b>\$40,963.05</b>



Region 5  
**SILVER SAGE**





**SCHEDULE F**

Region 6

**PAUL LAKE – TAX RATE**

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.0736	0	\$350.00	\$100.00	\$149,997.69
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	0	0	\$0.00	\$0.00	\$0.00
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property/Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					<b>\$149,997.69</b>

Region 6  
**PAUL LAKE**



**SCHEDULE G**

Region 7

**SUN RIVERS – TAX RATE**

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.4262	0	\$350.00	\$100.00	\$1,493,030.38
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	24.814	0	\$0.00	\$0.00	\$61,449.38
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property / Non-Profit Organization	14.062	0	\$0.00	\$0.00	\$20,980.50
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					<b>\$1,575,460.26</b>

Region 7  
**SUN RIVERS**



## SCHEDULE H

Region 8

### 7 MILE – TAX RATE

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.426	0	\$350.00	\$100.00	\$0.00
02 Utilities	29.11	0	\$0.00	\$0.00	\$30,159.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	20.52	0	\$0.00	\$0.00	\$21,012.48
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property / Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					<b>\$51,171.48</b>



Region 8  
7 MILE

