



**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 Songhees First Nation in the Province of British Columbia,

***Songhees First Nation Annual Tax Rates Law, 2008***

Dated at Kamloops, British Columbia this 15th day of May, 2008.

On behalf of the First Nations Tax Commission

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





Songhees First Nation  
Annual Rates Law, 2008

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

WHEREAS:

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;

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

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, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the Songhees First Nation Annual Tax Rates Law, 2008.

2. In this Law:

“Act” means the First Nations Fiscal and Statistical Management Act, S.C. 2005, c.9;

“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 a 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;

“Taxation Law” means the Songhees First Nation Property Taxation Law, 2008;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxpayer” means a person liable for taxes in respect of taxable property.

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 to this Law, for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class, subject to sections 4 and 5.

4. Notwithstanding section 3, where:
  - (a) the amount of the tax levied on Class 1 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 tax levied on Class 1 taxable property in a taxation year is less than one hundred (\$100) dollars, and
  - (b) a taxpayer for that taxable property is at least sixty-five years (65) of age, then the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.
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 attached schedule forms part of and is integral to this Law.
10. A reference in this Law to an enactment is a reference to the enactment as it is amended or replaced from time to time and includes any regulations made under the enactment.
11. 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.

Songhees First Nation Annual Rates Law, 2008

12. This Law comes into force and effect on the later of May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7<sup>th</sup> day of May, 2008, in the province of British Columbia.


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



Chief Robert Sam



Councillor Gary Albany



Councillor Norman George



Councillor Frank George



Councillor Nicholas Albany

SCHEDULE  
TAX RATES

<b>PROPERTY CLASS – BRITISH COLUMBIA</b>	<b>MILL RATE PER \$1000 OF ASSESSED VALUE</b>
Class 1 – Residential	6.8102
Class 2 – Utilities	46.9905
Class 4 - Major Industry	47.81599
Class 5 - Light Industry	28.88907
Class 6 - Business and Other	21.7927
Class 7 - Forest Land	3.16030
Class 8 - Recreational Property/Non-Profit Organization	9.67893
Class 9 - Farm	19.38395