



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 Tsartlip First Nation in the Province of British Columbia,

Tsartlip First Nation Annual Rates Law, 2012

Dated at Kamloops, British Columbia this 7th day of June, 2012.

On behalf of the First Nations Tax Commission

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



**TSARTLIP FIRST NATION
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 First Nation has made a property assessment law and a property taxation law; 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 Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip First Nation 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 *Tsartlip First Nation Property Assessment Law, 2012*;

“First Nation” means the Tsartlip 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 *Tsartlip First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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, and subject to section 5, where the amount of the tax levied on a class 1 residential taxable property in the taxation year is less than three hundred and fifty dollars (\$350), then the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding sections 3 and 4, where the amount levied on taxable property in the taxation year is less than one hundred dollars (\$100):

(a) in any property class other than class 1 residential, or

(b) in the class 1 residential property class and the taxpayer for that taxable property is at least sixty-five (65) years of age,

then the taxable property shall be taxed at one hundred dollars (\$100) 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 1 day of June, 2012, at #1 Boatramp Rd, Brentwood Bay, in the Province of British Columbia.

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

CHIEF I.W. MORRIS



Councillor Paul R. Sam

Councillor Joni Olsen



Councillor Verna Ellsworth



Councillor Alec Sam



Councillor Simon Smith, Jr.



Councillor William Morris

Councillor Curtis Olsen

Councillor Philip Tom

Councillor Gordon Elliott

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 – Residential	6.45334
Class 2 – Utilities	38.16111
Class 6 - Business and Other	16.91135
Class 7 - Forest Land	00.00
Class 8 - Recreational Property/Non-Profit Organization	13.39501
Class 9 - Farm	9.21090