



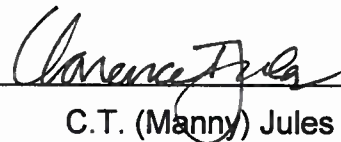
**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Lheidli T'enneh in the Province of British Columbia,

***Lheidli T'enneh Band Annual Rates Law, 2012***

Dated at Kamloops, British Columbia this 3rd day of August, 2012.

On behalf of the First Nations Tax Commission



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



**LHEIDLI T'ENNEH BAND  
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 section 83 property taxation by-laws which by-laws have, by operation of section 145 of the Act, been deemed to be a property assessment law and a property taxation law made under the Act; 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 Lheidli T'enneh Band duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh Band 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 *Lheit-Lit'en Nation Indian Band Assessment By-Law*;

“First Nation” means the Lheidli T'enneh 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 the *Lheit-Lit'en Nation Indian Band Taxation By-Law*.

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 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 on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19<sup>th</sup> day of June, 2012, at Fort George I.R. #2, in the Province of British Columbia.

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

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Chief Dominic Frederick

Councillor Louella Nome

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Councillor Shirley Wiltermuth

Councillor Joshua Seymour

**SCHEDULE  
TAX RATES**

<b>PROPERTY CLASS</b>	<b>RATE PER 1,000 Per Assessed Value</b>
Class 1 – Residential	
Class 2 – Utilities	31.9342
Class 4 - Major Industry	27.7970
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit	
Class 9 - Farm	