



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 Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Rates Law, 2008

Dated at Kamloops, British Columbia this 12th day of June, 2008.

On behalf of the First Nations Tax Commission

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



**OSOYOOS INDIAN BAND
ANNUAL RATES LAW, 2008**

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 Osoyoos Indian Band has enacted the Property Taxation Bylaw PR-95-02 dated December 22, 1995 (the "Original Taxation Bylaw") was approved by the Minister of Indian Affairs on July 22, 1996: and further that the Original Taxation Bylaw was amended by Taxation Amendment Bylaw 2005-1 dated August 22, 2005, which was approved by the Minister of Indian Affairs on September 28, 2005. Whereas the Taxation Amendment Bylaw 2005-1 provided for the establishment of two taxation districts within the reserves of the Osoyoos Indian Band, know as Taxation District No. 1 and Taxation District No. 2; , which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

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 Osoyoos Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Osoyoos 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 Osoyoos Indian Band Property Assessment Bylaw PR-95-01;

"First Nation" means the Osoyoos Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law made 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 Osoyoos Indian Band Property Taxation Bylaw PR-95-02 and amended by Taxation Amendment Bylaw 2005-1 dated August 22, 2005 which was approved by the Minister of Indian Affairs on September 28, 2005.

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 for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

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.

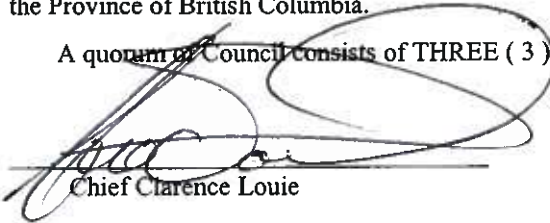
8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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 June 10th, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of June, 2008, at Oliver, in the Province of British Columbia.

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



Chief Clarence Louie

Councillor Anthony Baptiste



Councillor Charlotte Sanders



Councillor Helen Gallagher



Councillor Kathy Falkus

SCHEDULE A
TAX RATES OLIVER TAXATION DISTRICT

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 – Residential	6.00
Class 2 – Utilities	33.74
Class 4 - Major Industry	33.74
Class 5 - Light Industry	17.73
Class 6 - Business and Other	16.63
Class 7 - Forest Land	6.00
Class 8 - Recreational Property/Non-Profit Organization	7.16
Class 9 - Farm	10.36

SCHEDULE B
TAX RATES OSOYOOS TAXATION DISTRICT

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 – Residential	5.04
Class 2 – Utilities	23.57
Class 4 - Major Industry	23.57
Class 5 - Light Industry	11.83
Class 6 - Business and Other	11.39
Class 7 - Forest Land	5.04
Class 8 - Recreational Property/Non-Profit Organization	6.20
Class 9 - Farm	5.04