



**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 Shxw'ōwhámel First Nation in the Province of British Columbia,

***Shxw'ōwhámel First Nation Annual Rates Law, 2009***

Dated at Kamloops, British Columbia this 3rd day of September, 2009.

On behalf of the First Nations Tax Commission

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



**SHXW'ŌWHÁMEL FIRST NATION**  
**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 Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003 and the *Shxw'ōwhámel Property Taxation By-law* dated October 2, 2003 made under s.83 *Indian Act*, 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; 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 Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Rates Law, 2009*.
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 *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003;

“First Nation” means the Shxw'ōwhámel 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 *Shxw'ōwhámel Property Taxation By-law* dated October 2, 2003.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of August 2009, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Brenda Peters  
Siya:m Council

Alan Jones  
Siya:m Council

Lenora Fraser  
Siya:m Council

Melody Andrews  
Siya:m Council

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Siya:m Council

**SCHEDULE  
TAX RATES**

OHAMIL IR NO. 1 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	59.1683
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	29.3567
Class 6 - Business and Other	20.0635
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	9.1176
Class 9 - Farm	12.3167
WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	66.4122
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	18.7428
Class 6 - Business and Other	00.0000
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	00.0000
Class 9 - Farm	19.6338
KUTHLALTH IR NO. 3 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	59.1683
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	29.3567
Class 6 - Business and Other	20.0635
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	9.1176
Class 9 - Farm	12.3167