



**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 Seabird Island Indian Band in the Province of British Columbia,

***Seabird Island Indian Band Annual Rates Law, 2011***

Dated at Kamloops, British Columbia this 19th day of August, 2011.

On behalf of the First Nations Tax Commission

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





## SEABIRD ISLAND INDIAN BAND

### ANNUAL RATES LAW, 2011

#### 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 Seabird Island Indian Band has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which by-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 Seabird Island Indian Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Indian Band Annual Rates Law, 2011*.
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 *Seabird Island First Nation Property Assessment By-law*;

“First Nation” means the Seabird Island Indian 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 *Seabird Island First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class, except for the case of the farm, class 8, where the rate levied will be per acre held.

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), the taxable property shall be taxed at one hundred dollars (\$ 100) 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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of July, 2011, at Agassiz, in the Province of British Columbia.

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

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Chief Clem Seymour

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Councillor Art Andrew

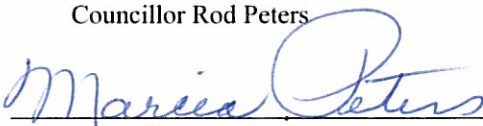
  
Councillor James Harris

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Councillor Alexis Roper

  
Councillor Dianna Kay

  
Councillor Rod Peters

  
Councillor Marcia Peters

  
Councillor Margaret Pettis

  
Councillor Vivian Ferguson

**SCHEDULE  
TAX RATES**

British Columbia

PROPERTY CLASS

RATE PER \$1,000

of assessed Value in:

	Improvements	Land
Class 1 - Residential	6.42298	6.42298
Class 2 - Utilities	73.11502	73.11502
Class 4 - Major Industry	20.69701	20.69701
Class 5 - Light Industry	20.37521	20.37521
Class 6 - Business and Other	17.74564	17.74564
Class 7 – Managed Forest Land	13.23393	13.23393
Class 8 - Recreational Property/Non-Profit Organization	9.93267	9.93267
Class 9 - Farm	20.0000	20.0000 Per Acre
Class 10 - Prescribed Railway Rights of Way (1)	60.56002	41.36465

(1) Pursuant to an in accordance with the Property Assessment and Taxation  
(Railway Rights of Way Regulations, SOR/2001-493 as published in the  
Canada Gazette, Part II, Vol.135, No. 24, November 21, 2001.)