



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, 2009

Dated at Kamloops, British Columbia this 15th day of September, 2009.

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, 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 Seabird Island Indian Band has enacted the *Seabird Island Indian Band Property Taxation By-Law* and the *Seabird Island Indian Band Property Assessment By-Law*, 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 Seabird Island Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Seabird Island Indian Band 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 *Seabird Island Indian Band 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 made under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Seabird Island Indian Band Property Taxation By-Law*.

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

4. 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.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

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. 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 integral to this Law.

9. This Law comes into force and effect on July 30, 2009 the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of August, 2009, at Agassiz, in the Province of British Columbia.

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


Chief Clem Seymour


Councillor Art Andrew

Councillor James Harris


Councillor Carol Hope

Councillor Dianna Kay


Councillor Richard Louie


Councillor Marcie Peters


Councillor Margaret Pettis

Councillor Hahzinak (Zena) Schultz

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 Residential	6.1301
Class 2 Utilities	68.5278
Class 4 Major Industry	19.5869
Class 5 Light Industry	23.1181
Class 6 Business and Other	18.9915
Class 7 Forest Land	12.5996
Class 8 Recreational Property/Non Profit Organization	9.2292
Class 9 Farm As per Acre Stated In Their Contract	\$20.00/Acre
Class 10 Prescribed Railway Right of Way – Land	42.3119
Class 10 Prescribed Railway Right of Way – Improvements	61.65476