



**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 Tsawwassen First Nation in the Province of British Columbia,

***Tsawwassen First Nation Annual Rates Law, 2008***

Dated at Kamloops, British Columbia this 29th day of May, 2008.

On behalf of the First Nations Tax Commission

David Paul - Deputy Chief Commissioner  
First Nations Tax Commission



**TSAWWASSEN FIRST NATION  
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 Tsawwassen First Nation has enacted the **Tsawwassen First Nation Taxation By-Law and Tsawwassen First Nation Assessment By-Law 1994** (as amended), 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 Tsawwassen First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tsawwassen First Nation 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 **Tsawwassen First Nation Assessment By-Law 1994** (as amended);

“First Nation” means the Tsawwassen First Nation, 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 the **Tsawwassen First Nation Taxation By-Law 1994** (as amended).

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in Schedule A (for all non-Stahaken properties) and Schedule B (for Stahaken properties) for each property class and established in the Assessment Law, 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 Schedules 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 later of June 1<sup>st</sup>, 2008 and the day after it is approved by the First Nations Tax Commission.

**THIS LAW IS HEREBY DULY ENACTED** by Council on the 28<sup>th</sup> day of May, 2008, at Tsawwassen

First Nation, in the Province of British Columbia.

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



Chief Kim Baird



Councillor Laura Cassidy



Councillor Andrew Bak



Councillor Remo Williams

Councillor Andrea Jacobs

**SCHEDULE A – ALL NON-STAHAKEN PROPERTIES**

**TAX RATES**

**PROPERTY CLASS** **RATE PER \$1000 OF ASSESSED VALUE**

British Columbia

Class 1 – Residential	5.4089
Class 2 – Utilities	58.6491
Class 4 - Major Industry	39.9537
Class 5 - Light Industry	20.7906
Class 6 - Business and Other	19.0006
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	9.0278
Class 9 - Farm	21.8110

**SCHEDULE B –STAHAKEN PROPERTIES**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u> Class 1 – Residential	2.2820