



**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 Shxwhá:y Village Indian Band in the Province of British Columbia,

***Shxwhá:y Village 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



SHXWHÁ:Y VILLAGE ANNUAL RATES LAW

SHXWHÁ:Y VILLAGE  
ANNUAL RATES LAW, 2008 - 01

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 Shxwhá:y Village has enacted the Shxwhá:y Village Property Assessment and Taxation Bylaw on June 24, 2004, 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 Shxwhá:y Village, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the Shxwhá:y Village *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 Shxwhá:y Village Property Assessment and Taxation Bylaw on June 24, 2004;

“First Nation” means the Shxwhá:y Village, 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 Shxwhá:y Village Property Assessment and Taxation Bylaw on June 24, 2004.

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 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 on the later of May 28, 2008 and the day after it is approved

Shxwhá:y Village *Annual Rates Law*

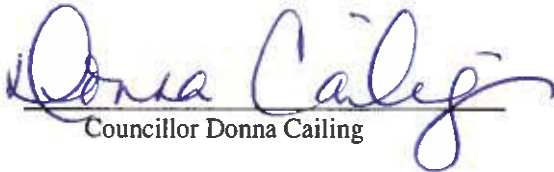
by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of May, 2008, at Chilliwack, in the Province of British Columbia.

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

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Chief Tina Rabang

  
Councillor Donna Cailing

  
Councillor William Rabang

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Councillor Daniel Rapada

  
Councillor Murray Sam

**SHXWHÁ:Y VILLAGE ANNUAL RATES LAW**

**SCHEDULE  
TAX RATES**

<b>PROPERTY CLASS</b>	<b>RATE PER \$1000 OF ASSESSED VALUE</b>
<u>British Columbia</u>	
Class 1 – Residential	6.779
Class 2 – Utilities	56.857
Class 4 - Major Industry	N/A from City of Chilliwack
Class 5 - Light Industry	18.488
Class 6 - Business and Other	17.753
Class 7 - Forest Land	17.681
Class 8 - Recreational Property/Non-Profit Organization	6.927
Class 9 – Farm	21.167