



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 Sliammon Indian Band in the Province of British Columbia,

Sliammon Indian Band Annual Rates Law, 2009

Dated at Calgary, Alberta this 10th day of June, 2009.

On behalf of the First Nations Tax Commission

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



**SLIAMMON 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 Sliammon Indian Band has enacted the *Sliammon Indian Band Property Taxation Law*, PR-95-02 and the *Sliammon Indian Band Property Assessment Law*, PR-95-01; 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 Sliammon Indian Band duly enacts as follows:

1. This Law may be cited as the *Sliammon 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 *Sliammon Indian Band Property Assessment Law, 2009*;

“First Nation” means the Sliammon 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 *Sliammon Indian Band Property Taxation Law, 2009*.

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, subject to sections 4 and 5.

4. Notwithstanding section 3, where:

- a) the amount of the tax levied on Class I taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and
- b) no taxpayer for that taxable property is over sixty-five (65) years of age, then

the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where:

- a) the amount of the tax levied on Class I taxable property in a taxation year is less than one hundred dollars (\$100), and
- b) a taxpayer for that taxable property is at least sixty-five (65) years of age, then the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

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. 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.

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

9. 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.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. A reference in this Law to an enactment is a reference to the enactment as it is amended or replaced from time to time and includes any regulations made under the enactment.

12. 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 2nd day of June, 2009, at Powell River, in the Province of British Columbia.

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



Chief Clint Williams



Councillor David Louie

Councillor Allison Wilson



Councillor Gloria Francis

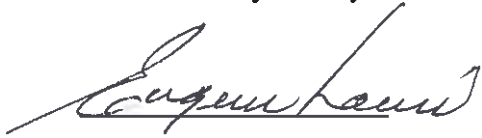
Councillor L. Maynard Harry



Councillor Tracy Timothy



Councillor Bruce Point



Councillor Eugene Louie

Councillor John Hackett

Councillor Brian Hackett

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 – Residential	6.7478
Class 2 – Utilities	29.6903
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	20.2434
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	0
Class 9 - Farm	0