



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 Moricetown Indian Band in the Province of British Columbia,

Moricetown First Nation Annual Rates Law, 2009

Dated at Kamloops, British Columbia this 6th day of August, 2009.

On behalf of the First Nations Tax Commission

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



MORICETOWN FIRST NATION
ANNUAL RATES LAWS, 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 Moricetown First Nation has enacted the *Moricetown Indian Band Property Assessment Law, 2009* and the *Moricetown Indian Band Property Taxation Law, 2009* respecting taxation for local purposes on reserve; 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 Moricetown First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as *Moricetown First Nation 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 *Moricetown Indian Band Property Assessment Law, 2009*;
 - “First Nation” means the Moricetown 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 *Moricetown 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.
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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of June, at Moricetown in the Province of British Columbia.

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



Chief Ron A. Mitchell



Councilor Delvin Joseph



Councilor Andrew Tom



Councilor Juanita Nikal



Councilor Floyd Naziel

SCHEDULE I
TAX RATES

PROPERTY TAX	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1-Residential	6.9138
Class 2-Utilities	21.4447
Class 4-Major Industry	18.9414
Class 5-Light Industry	12.3467
Class 6-Business and Other	11.7253
Class 7-Forest Land	4.6904
Class 8-Recreational Property/Non-Profit Organization	5.4682
Class 9-Farm	8.1282