First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seabird Island Band in the Province of British Columbia,

Seabird Island Band Annual Tax Rates Law, 2020

Dated at Kamloops, British Columbia this 28th day of May, 2020.

On behalf of the First Nations Tax Commission

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

CERTIFICATION

"I hereby certify that this document is a complete version of the Seabird Island Band Annual Tax Rates Law 2020 enacted by the Council on May 19, 2020 and consisting of 3 pages.

Certified this 21st day of May, 2020, by:

Signature: _[signature]_

Name & Title: Jason Ellis, Comptroller

SEABIRD ISLAND BAND
ANNUAL TAX RATES LAW, 2020

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws to establish tax rates and apply them to the assessed value of those lands and interests or rights;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal 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 and interests or rights;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Tax Rates Law, 2020.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Seabird Island Indian Band Property Assessment Bylaw*;

"First Nation" means the Seabird Island 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" has the meaning given to that term in the Taxation Law; and

"Taxation Law" means the *Seabird Island Indian Band Property Taxation Bylaw*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2020 shall be determined by imposing the rates set out in the Schedule 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. 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.

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

8. 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 the Council at a duly called and conducted Council meeting conducted by videoconference on 19 day of May, 2020, at which the required quorum of _5_ councillors was present throughout.

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

_____   _____
Chief James Harris   Councillor Janice Parsey

_____   _____
Councillor Rodney Peters   Councillor Alexis Grace

_____   _____
Councillor Paul Andrew   Councillor Stacy McNeil

_____   _____
Councillor Marcia Peters   Councillor Ronald Joe

_____
Councillor Mathew Point

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE	
	Improvements	Land
Class 1 - Residential	5.16698	5.16698
Class 2 - Utilities	70.30942	70.30942
Class 5 - Light Industry	9.57517	9.57517
Class 6 - Business and Other	11.66921	11.66921
Class 8 - Recreational Property/Non-Profit Organization	8.86730	8.86730
Class 9 - Farm	29.10479	29.10479
Class 10 - Prescribed Railway Rights of Way	58.9604	58.9604