



First Nations Tax Commission
Commission de la fiscalité des premières nations

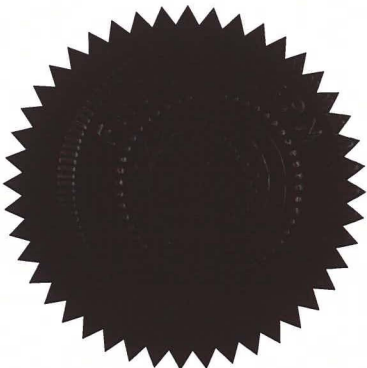
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lake Cowichan First Nation in the Province of British Columbia,

Ts'uubaa-asatx
Property Taxation Amendment Law, 2020

Dated at Kamloops, British Columbia this 17th day of December, 2020.

On behalf of the First Nations Tax Commission

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



TS'UUBAA-ASATX

PROPERTY TAXATION AMENDMENT 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 in reserve lands; and,

B. The Council of Ts'uubaa-asatx, formerly known as Lake Cowichan First Nation, wishes to amend the *Ts'uubaa-asatx Property Taxation Law, 2020* as set out in this amending law

NOW THEREFORE the Council of Ts'uubaa-asatx hereby enacts as follows

Citation

1. This Law may be cited as *Ts'uubaa-asatx Property Taxation Amendment Law, 2020*.

Amendments

2. The definition of "locatee" in subsection 2(1) of the *Ts'uubaa-asatx Property Taxation Law, 2020* is hereby deleted and replaced with the following:

"'locatee' means a person who holds an 'Allotment', as defined in the *Ts'uubaa-asatx Land Code*;"

3. Subsection 15(2) of *Ts'uubaa-asatx Property Taxation Law, 2020* is hereby deleted and replaced with the following:

"(2) If a supplementary assessment roll has been prepared under the Assessment Law because, in the current taxation year, an interest in reserve lands that was exempt from taxation has become taxable, the tax levied in respect of the interest shall be prorated so that tax is payable only for the part of the year in which the interest, or part of it, is taxable."

4. Subsection 15(3) is hereby added to the *Ts'uubaa-asatx Property Taxation Law, 2020* to provide as follows:

"(3) Where subsection (2) applies, taxes levied for part of the taxation year are imposed on the date that the interest in reserve lands has become taxable, notwithstanding subsection 10(4).

5. Subsection 15(4) is hereby added to the *Ts'uubaa-asatx Property Taxation Law, 2020* to provide as follows:

"(4) Where a Tax Notice is given under this section, subsections 14(3) and (4) apply."

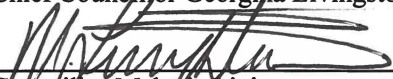
Force and Effect

6. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

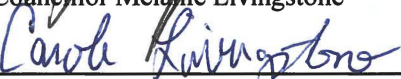
THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of December, 2020.

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

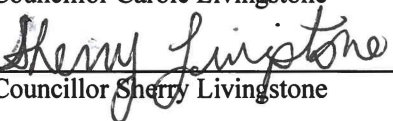
Chief Councillor Georgina Livingstone



Councillor Melanie Livingstone



Councillor Carole Livingstone



Councillor Sherry Livingstone