



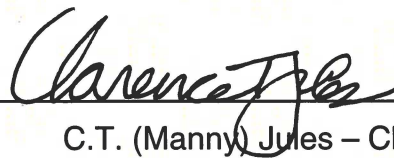
**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

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

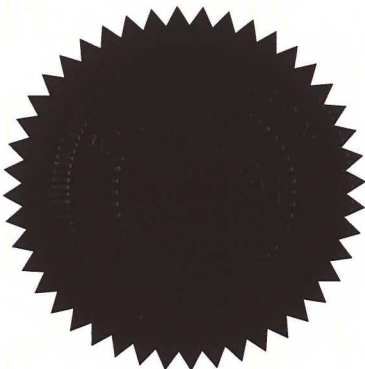
***Shuswap Indian Band  
Annual Rates Amending Law, 2021***

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission



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



**SHUSWAP INDIAN BAND  
ANNUAL RATES AMENDING LAW, 2021**

**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, 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 land, interests and rights in the reserve;

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

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, interests or rights in the reserve;

D. The Council of the First Nation enacted the *Shuswap Indian Band Annual Rates Law, 2021* and now wishes to amend that law to establish a regulated rate of tax to be applied to the Canada Pacific Railway Company right-of-way area, pursuant to the *First Nations Assessment and Taxation (Railway Rights-of-Way) Regulations*;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Amending Law, 2021*.

2. The *Shuswap Indian Band Annual Rates Law, 2021* is amended by adding the following additional rate to the Schedule to that law:

Class 10 – Railway Rights-of-Way 17.09022.

3. 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 1 day of June, 2021, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Barbara Cote 6/1/2021  
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Chief Barbara Cote

\_\_\_\_\_  
Councillor Timothy Eugene

Mark Thomas 6/1/2021  
\_\_\_\_\_  
Councillor Mark Thomas