



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 Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Tax Rates Law, 2021

Dated at Vancouver, British Columbia the 28th day of September 2021.

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 *Lil'wat Nation Annual Tax Rates Law, 2021* enacted by the Council on July 20, 2021 and consisting of three (3) pages.

Certified this 20th day of July, 2021, by:

Signature:

A handwritten signature in black ink, appearing to read "Kerry Mehaffey", written over a light blue horizontal line.

Kerry Mehaffey,
Chief Administrative Officer

LIL'WAT NATION
ANNUAL TAX RATES 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 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 Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Tax Rates Law, 2021*.

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 *MCIB Property Assessment Law, 2013*;

“First Nation” means the Lil'wat Nation, 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 *MCIB Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$ 100), the taxable property shall be taxed at one hundred dollars (\$ 100) for the taxation year.

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 at a duly called and conducted Council meeting conducted by videoconference on the 20th day of July, 2021, at Mount Currie, in the Province of British Columbia at which the required quorum of seven (7) members of council was present throughout.

A quorum of Council consists of seven (7) members of Council.

Kúkwpí7 Skálúlmecw Dean Nelson Political Chief

Kúkwpí7 Gélpcal R. Ashley Joseph Cultural Chief

Emháka7 Councillor Felicity Nelson

Háma7 Councillor Alphonse Wallace

Tsekónamus Councillor Rosemary Stager

Ma7yeqs Councillor Nadine Pascal

Sawt Councillor Martina Pierre

Kík7ak Councillor Helena Edmonds

Mámaya7 Councillor Lois Joseph

Lhpatq Councillor Maxine Bruce

Sneqwéma Councillor Renee Wallace

Yámken Councillor Tara Smith

Wenacwúl Councillor Lucinda Phillips

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE:
Class 1 – Residential	1.37026
Class 2 – Utilities	26.68058
Class 5 - Light Industry	11.19945
Class 6 - Business and Other	14.01701