

### Minister of Crown-Indigenous Relations

Ottawa, Canada K1A OH4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Binche Whut'en, in the Province of British Columbia, at a meeting held on the 16th day of November 2021.

- Binche Whut'en Annual Tax Rates By-law, 2021

Dated at Ottawa, Ontario, this 12 day of December 2021.

Hon. Marc Miller, P.C., M.P.

Canada

# BINCHE WHUT'EN ANNUAL TAX RATES BY-LAW, 2021

#### WHEREAS:

- A. Pursuant to paragraph s.83(1) (a) of the *Indian Act*, the Council of a First Nation has enacted a property taxation by-law and property assessment by-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;
- B. Section 10 of the Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and
- C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Binche Whut'en duly enacts as follows:

- 1. This By-law may be cited as the Binche Whut'en Annual Tax Rates By-law, 2021.
- 2. In this By-law:

"Act" means the Indian Act, R.S.C. 1985, c. I-5;

"Assessment By-law" means the Binche Whut'en Property Assessment By-law, 2020;

"First Nation" means the Binche Whut'en, being a band as defined in the Act;

"taxable property" has the meaning given to that term in the Taxation By-law, and

"Taxation By-law" means the Binche Whut'en Property Taxation By-law, 2020.

- 3. Taxes levied pursuant to the Taxation By-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 By-law have the meanings given to them in the Assessment By-law and the Taxation By-law.
- 6. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise:
- 7. This By-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 By-law forms part of and is an integral part of this By-law.
- This By-law comes into force and effect on the day after it is approved by the Minister of Indigenous Services.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 16th day of November, 2021, at Binche Reserve Number 2, in the Province of British Columbia.

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

Chief Dwayne Martin

Councillor Joshua Hallman

Theresa A Morris (Plov 30, 2023 11:50 PST)

Councillor Theresa Morris

Councillor Jarrod Tom

## SCHEDULE

## TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 1 - Residential	6.39421
Class 2 – Utilities	26,53323
Class 4 - Major Industry	20,38471
Class 5 - Light Industry	15,89531
Class 6 - Business and Other	13,34382
Class 8 - Recreational Property/Non-Profit Organization	5,93691
Class 9 - Farm	10.17691