



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 Haisla Nation in the Province of British Columbia,

H AISLA NATION
ANNUAL TAX RATES LAW, 2023

Dated at Kamloops, British Columbia this 20th day of October, 2023.



Chief Commissioner C.T. (Manny) Jules
On behalf of the First Nations Tax Commission



**Haisla Nation
Annual Tax Rates Law, 2023**

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 Haisla Nation duly enacts as follows:

1. This Law may be cited as the *Haisla Nation Annual Tax Rates Law, 2023*.

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 *Haisla Nation Property Assessment and Taxation By-law*;

“First Nation” means the Haisla 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 *Haisla Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2023 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 Council on the 26 day of September, 2023, at Haisla, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

Crystal Smith, Chief Councillor

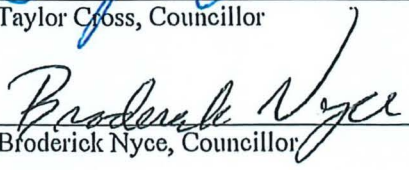


Alexander Grant Jr., Deputy Chief Councillor




Taylor Cross, Councillor


Brenda Duncan, Councillor



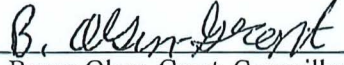
Broderick Nyce, Councillor



Jonah (Keith) Nyce, Councillor




Maureen Nyce, Councillor




Byron Olsen-Grant, Councillor



Greg Smith, Councillor



Paula Smith, Councillor



Harold Stewart, Councillor

SCHEDULE

TAX RATES

The Council of the Haisla Nation hereby adopts the following taxation rates for the 2023 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 17 of the <i>Haisla Nation Property Assessment and Taxation By-Law</i> .	COLUMN 2 Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Haisla Nation Property Assessment and Taxation By-Law</i> .
Class 1 - Residential	4.44291
Class 2 – Utilities	47.26200
Class 4 - Major Industry	34.10343
Class 5 - Light Industry	25.87964
Class 6 - Business and Other	16.12357
Class 8 - Recreation/Non-Profit Organization	24.12364