



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 Halalt First Nation in the Province of British Columbia,

HALALT FIRST NATION PROPERTY ASSESSMENT AMENDMENT LAW, 2023

Dated at Vancouver, British Columbia this 12th day of December, 2023.



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



**HALALT FIRST NATION
PROPERTY ASSESSMENT AMENDMENT 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 in reserve lands;
- B. The Council of the Halalt First Nation deems it to be in the Halalt First Nation's best interests to amend the *Halalt First Nation Property Assessment Law, 2023* as set out in this amending law;

NOW THEREFORE the Council of the Halalt First Nation duly enacts as follows:

- 1. This law may be cited as the *Halalt First Nation Property Assessment Amendment Law, 2023*.
- 2. In this law:
 - (a) references to the "Taxation Law" refer to the *Halalt First Nation Property Taxation Law, 2023*, and references to the "Assessment Law" refer to *Halalt First Nation Property Assessment Law, 2023*; and
 - (b) the terms used in this law have the same meaning as in the Assessment Law.
- 3. The Assessment Law is amended as follows:
 - (a) the words "(BRITISH COLUMBIA)" are deleted from the header;
 - (b) file reference numbers are deleted from the footer;
 - (c) the definition of a "interest" in subsection 2(1) is amended by deleting the word "Her" and replacing it with "His";
 - (d) the definition of "reserve" in subsection 2(1) is amended by deletion and replacement with the following new definition:

"“reserve” means a reserve of the First Nation within the meaning of the *Indian Act*, R.S.C. 1985, c. I-5;”;
 - (e) subsection 5(1) is amended by deletion and replacement with the following new subsection 5(1):

“**5.(1)** The assessor must assess all interests in reserve lands that are subject to taxation under the Taxation Law and all interests for which payments-in-lieu of taxes may be accepted by Council.”;
 - (f) subsection 5(5) is amended by deletion and replacement with the following new subsection 5(5):

“**(5)** Except where otherwise provided, the assessor must assess interests in reserve lands at their market value as if held in fee simple off the reserve in the Province.”;
 - (g) section 6 is amended by deletion and replacement with the following new section 6:

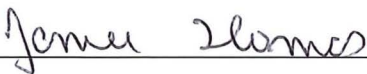
“**6.** Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c. 111 are exempt from assessment under this Law.”;

- (h) subsection 7(2) is amended by deleting the words “his or her” and replacing them with “the assessor”;
- (i) subsection 15(1) is amended by deleting the words “his or her” and replacing them with “the person’s”;
- (j) subsection 21(2) is amended by deleting the words “his or her” and replacing them with “the member (or replacement member)’s”;
- (k) paragraph 23(2)(d) is amended by deleting the words “his or her” and replacing them with “the person’s or witness’s”;
- (l) subsection 24(a) is amended by deletion and replacement with the following new subsection 24(a):
 - “(a) is convicted of an offence under the *Criminal Code*, R.S.C. 1985, c. C-46;”;
- (m) subsection 24(c) is amended by deleting the words “his or her” and replacing them with “the member’s”;
- (n) subsection 34(9) is amended by deletion and replacement with the following new subsection 34(9):
 - “(9) The Assessment Review Board may conduct its hearings by any combination of written, electronic and oral means.”; and
- (o) paragraph 48(2)(b) is amended by deletion and replacement with the following new paragraph 48(2)(b):
 - “(b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the First Nation’s administrative office, or with the First Nation’s legal counsel; and”.

4. 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 14 day of November, 2023, at Chemainus, in the Province of British Columbia.

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



Chief James Thomas



Councillor Kristin Thomas



Councillor Monica Johnny