



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 Katzie First Nation in the Province of British Columbia,

KATZIE FIRST NATION ANNUAL TAX RATES LAW, 2024

Dated at Kamloops, British Columbia this 30th day of May, 2024.



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



**KATZIE FIRST NATION
ANNUAL TAX RATES LAW, 2024**

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 Katzie First Nation duly enacts as follows:

1. This Law may be cited as the *Katzie First Nation Annual Tax Rates Law, 2024*.

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 *Katzie First Nation Property Assessment Law, 2023*;

“First Nation” means the Katzie First 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 *Katzie First Nation Property Taxation Law, 2023*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2024 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 on the 23 day of May, 2024, at Katzie First Nation Band Office, in the Province of British Columbia.

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



Chief Grace George



Councillor Lisa Adams



Councillor Rick Bailey



Councillor David Kenworthy

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
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Rates For District: Katzie Indian Reserve #1

Class 1 - Residential	3.92100
Class 2 - Utilities	47.35690
Class 4 - Major Industry	14.84690
Class 5 - Light Industry	11.83070
Class 6 - Business and Other	10.67250
Class 8 - Recreational Property/Non-Profit Organization	7.94590
Class 9 - Farm	51.97860

Rates For District: Katzie Indian Reserve #2

Class 1 - Residential	3.17967
Class 2 - Utilities	38.86440
Class 4 - Major Industry	6.00953
Class 5 - Light Industry	7.44413
Class 6 - Business and Other	9.61864
Class 8 - Recreational Property/Non-Profit Organization	5.13217
Class 9 - Farm	17.99207

Rates For District: Katzie Indian Reserve #3- Barnson

Class 1 - Residential	2.93626
Class 2 - Utilities	50.48694
Class 4 - Major Industry	20.70493
Class 5 - Light Industry	6.57418
Class 6 - Business and Other	8.20909
Class 8 - Recreational Property/Non-Profit Organization	4.13425
Class 9 - Farm	11.78686

Rates For District: Katzie Indian Reserve #4- Pitt Lake

Class 1 - Residential	3.32460
Class 2 - Utilities	46.27390
Class 4 - Major Industry	10.07550
Class 5 - Light Industry	8.64310
Class 6 - Business and Other	11.11970
Class 8 - Recreational Property/Non-Profit Organization	11.38160
Class 9 - Farm	23.33420

Rates For District: Katzie Indian Reserve #5- Graveyard

Class 1 – Residential	3.91050
Class 2 - Utilities	55.12700
Class 4 - Major Industry	16.02480
Class 5 - Light Industry	10.65650
Class 6 - Business and Other	10.77080
Class 8 - Recreational Property/Non-Profit Organization	11.30950
Class 9 - Farm	24.81600