



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 Tsawout First Nation in the Province of British Columbia,

TSAWOUT FIRST NATION ANNUAL TAX RATES LAW, 2025

Dated at Kamloops, British Columbia this 16th day of September, 2025.





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



**TSAWOUT FIRST NATION
ANNUAL TAX RATES LAW, 2025**

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 Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Tax Rates Law, 2025*.

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 *Tsawout First Nation Property Assessment Law 2008*;

“First Nation” means the Tsawout 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 *Tsawout First Nation Property Taxation Law 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2025 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

a. the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

b. no taxpayer for that taxable property is sixty-five (65) years of age or over,
the taxable property shall be taxed at three hundred and fifty dollars (\$350).

5. Notwithstanding section 3, where

a. the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars (\$100), and

b. a taxpayer for that taxable property is sixty-five (65) years of age or older,
the taxable property shall be taxed at one hundred dollars (\$100).

6. 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.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. 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 8 day of August 2025, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.


Chief Abraham Pelkey


Councillor John Wilson


Councillor Donald Williams

Councillor Bruce Underwood


Councillor Samantha Etzel

Councillor Geroge Horne

Councillor Perry Lafortune

Councillor Wilhemena Harry


Councillor Mavis Underwood

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 1 - Residential	3.18700
Class 2 - Utilities	47.56062
Class 6 - Business and Other	15.10139
Class 8 – Recreational Property /Non-Profit Organization	12.82102