



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 Seabird Island Band in the Province of British Columbia,

SEABIRD ISLAND BAND ANNUAL TAX RATES LAW, 2025

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



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



SEABIRD ISLAND BAND
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 Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band 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 *Seabird Island Indian Band Assessment Bylaw*;

“First Nation” means the Seabird Island Band, 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 *Seabird Island Indian Band Taxation Bylaw*.

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. 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 9th day of October 2025, at Seabird Island Band Office, in the Province of British Columbia.

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



Chief James Harris



Councillor Willow Walker



Councillor Rodney Peters



Councillor Tamara Andrew

Councillor Paul Andrew



Councillor Marlana Peters



Councillor Marcia Peters



Councillor Sally-May Hope

Councillor Chaundine Fisher

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Improvements	Land
Class 1 - Residential	4.37200	4.37200
Class 2 - Utilities	58.98373	58.98373
Class 5 - Light Industry	10.59905	10.59905
Class 6 - Business and Other	12.27497	12.27497
Class 8 - Recreational Property/Non-Profit Organization	7.50431	7.50431
Class 9 - Farm	33.89043	33.89043
Class 10 - Prescribed Railway Rights of Way	53.69074	36.39431