



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 Cook's Ferry Indian Band in the Province of British Columbia,

*COOK'S FERRY INDIAN BAND ANNUAL TAX RATES LAW, 2025*

Dated at Victoria, British Columbia this 24th day of March, 2026.



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





**BAND COUNCIL RESOLUTION**  
**Number 2026\_02\_04\_03**

<p><b>The Council of the                  District                  Province                  Place                  Date</b></p>	<p><b>COOK'S FERRY INDIAN BAND                  BRITISH COLUMBIA REGION SOUTH                  BRITISH COLUMBIA                  SPENCES BRIDGE</b></p>	<p><b>04                  Day</b></p>	<p><b>02                  Month</b></p>	<p><b>2026                  Year</b></p>
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**The following Resolution was passed by a quorum of Council.**  
**ANNUAL RATES LAW, 2025**

**WHEREAS:**

1. 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;
2. The council of the First Nation has made a property assessment law and a property taxation law; and
3. 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 Cook's Ferry Indian Band duly enacts as follows:

1. This Law may be cited as the *Cook's Ferry Indian 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 *Cook's Ferry Property Assessment Law, 2019*;

“First Nation” means the Cook's Ferry Indian 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

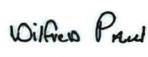
“Taxation Law” means the *Cook's Ferry Property Taxation Law, 2019*.

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 the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) 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 4th day of February 2026, at Spences Bridge, in the Province of British Columbia.

A quorum of this band consists of 3 Council Members

  
 Chief Christine Walkem

  
 Councillor Wilfred Paul

  
 Councillor Tina Draney

  
 Councillor Pearl Hewitt

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**SCHEDULE**

**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 2 – Utilities	31.67266
Class 4 - Major Industry	24.89004
Class 10 – Prescribed Railway ROW	15.09527