



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

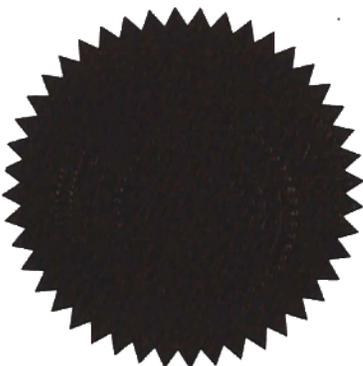
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Adams Lake Indian Band in the Province of British Columbia,

***Adams Lake Indian Band Annual Tax Rates Law, 2019***

Dated at Kamloops, British Columbia this 18th day of July, 2019.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner  
First Nations Tax Commission



**ADAMS LAKE INDIAN BAND  
ANNUAL TAX RATES LAW, 2019**

**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 Adams Lake Indian Band has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires Adams Lake Indian Band 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 Adams Lake Indian Band First Nation duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Tax Rates Law, 2019*.

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 *Adams Lake Indian Band Property Assessment Law, 2015*;

“First Nation” means the Adams Lake 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 *Adams Lake Indian Band Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2019 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 four hundred dollars (\$400.00), the taxable property shall be taxed at four hundred dollars (\$400.00) 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 4 day of June, 2019, at Salmon Arm, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

  
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Cliff Arnouse

  
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Councillor Shelley Witzky

  
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Councillor Brandy Jules

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Councillor Steven Teed

  
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Councillor Elaine Jules

  
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Councillor Gina Johnny

**SCHEDULE  
TAX RATES**

**TAX GROUP ONE – Indian Reserve No. 2, 3, 4 and 5**

<b>PROPERTY CLASS</b>	<b>RATE PER \$1,000 Of Assessed Value:</b>
Class 1 – Residential	8.0698
Class 2 – Utilities	59.6941
Class 4 - Major Industry	16.5324
Class 5 - Light Industry	
Class 6 - Business and Other	19.5031
Class 8 - Recreational Property/Non-Profit Organization	13.7762
Class 9 - Farm	25.6452
Class 10 – Regulated CPR R-W	27.6959

**TAX GROUP TWO – Indian Reserve No. 1, 6 and 7**

<b>PROPERTY CLASS</b>	<b>RATE PER \$1,000 Of Assessed Value</b>
Class 1 – Residential	6.6388
Class 2 - Utilities	41.8325
Class 4 - Major Industry	79.3862
Class 5 - Light Industry	17.3522
Class 6 - Business and Other	16.6716
Class 8 - Recreational Property/Non-Profit Organization	5.9299
Class 9 - Farm	20.6469
Class 10 – Regulated CPR R/W	27.6959