



First Nations Tax Commission
Commission de la fiscalité des premières nations

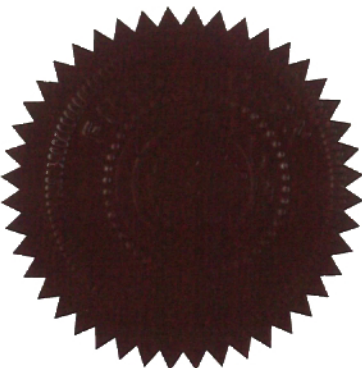
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ch-ihl-kway-uhk Tribe Society in the Province of British Columbia,

Grass 15 Reserve Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

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



**GRASS 15 RESERVE
ANNUAL RATES LAW, 2018**

WHEREAS:

A. Grass 15 Indian reserve has been set apart for the use and benefit of nine First Nations, being Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwha:y Village First Nation, Skwah, Skowkale First Nation, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakweawkwoose First Nation, and those First Nations have each made a delegation law pursuant to paragraph 5(1)(f) of the *First Nations Fiscal Management Act*, delegating their law making power regarding property taxation of the Grass 15 reserve to the Ch-ihl-kway-uhk Tribe Society, each of which laws was approved by the First Nations Tax Commission;

B. Pursuant to its delegated power, the Ch-ihl-kway-uhk Tribe Society may, in respect of Grass 15 reserve, make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

C. The Ch-ihl-kway-uhk Tribe Society has made a property assessment law and a property taxation law for Grass 15 reserve; and

D. Subsection 10(1) of the *First Nations Fiscal Management Act* requires that where a property taxation law has been made that, at least once each year, a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve must be made;

NOW THEREFORE the Board of the Ch-ihl-kway-uhk Tribe Society duly enacts as follows:

1. This Law may be cited as the *Grass 15 Reserve Annual Rates Law, 2017*.

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 *Grass 15 Reserve Property Assessment Law, 2016*;

“Delegate” means the Ch-ihl-kway-uhk Tribe Society, a society incorporated under the laws of the province of British Columbia with the registration number of S-0038196, and with a civic address of 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5;

“property taxation law” means a law enacted under paragraph 5(1)(a) of the Act by the Delegate;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Grass 15 Reserve Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 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 the board of directors of the Ch-ihl-kway-uhk Tribe Society, as Delegate, on the __1st__ day of June, 2018, at Chilliwack, in the Province of British Columbia.


A quorum of the Board consists of five (5) members of the Board.



Director David Jimmie



Director Terry Horn




Director Derek Hanson

Director _____



Director Brenda Wallace



Director Angus Bailey

Director _____

Director _____

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	5.29346	5.51764
Class 2 - Utilities	54.19763	56.83588
Class 5 - Light Industry	12.66518	13.16451
Class 6 - Business and Other	12.99765	13.53587
Class 8 - Recreational Property/Non-Profit Organization	7.54030	7.85778
Class 9 - Farm	30.41650	31.96508