



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
Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission



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



**TZEACHTEN FIRST NATION
ANNUAL RATES LAW, 2016**

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, 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;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Rates Law, 2016*.

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 *Tzeachten First Nation Property Assessment Law, 2010*;

“First Nation” means the Tzeachten 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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tzeachten First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 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. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

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 19 day of May, 2016, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Glenda Campbell


Councilor Lawrence Roberts


Councilor Catherine R. Hall


Councilor Leslie Joe


Councilor Melvin Williams Jr.

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Rates For District: Tzeachten		
1 Residential	7.63128	7.82012
2 Utilities	55.21799	56.75753
5 Light Industry	16.08138	16.44277
6 Business and Other	15.96432	16.33322