



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 Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

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



**BEECHER BAY
ANNUAL RATES LAW, 2015**

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 Sc'ianew Council has made a property assessment law and a property taxation law; and

C. Section 10 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 Sc'ianew Council duly enacts as follows:

1. This Law may be cited as the *Beecher Bay Annual Rates Law, 2015*.

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 *Beecher Bay Property Assessment Law, 2014*;

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

“Sc'ianew” means Beecher Bay, being a band within the meaning of the *Indian Act* and which is named in the schedule to the Act;

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

“Taxation Law” means the *Beecher Bay Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 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

a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

b) no taxpayer for that taxable property is sixty-five (65) years of age or over,

the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where

a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars (\$100), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age,

the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of Sc'ianew to fulfill any of the powers and obligations of the Council under this Law and the Act.

7. 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.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. 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.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. 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 3rd day of June, 2015, at Beecher Bay, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Russell Chipps



Councillor Gordon Charles



Councillor Bernice Millette

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER 1000 Assessed Value
Class 1 – Residential	6.53454
Class 2 – Utilities	40.52579
Class 5 - Light Industry	28.67148
Class 6 - Business and Other	16.93189
Class 7 - Forest Land	20.48104
Class 8 - Recreational Property/Non-Profit Organization	8.08214
Class 9 - Farm	11.68214