



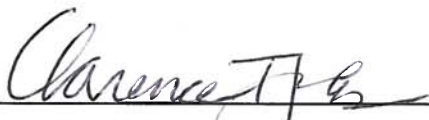
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Ts'kw'aylaxw First Nation in the Province of British Columbia,

Ts'kw'aylaxw First Nation Annual Rates Law, 2014

Dated at Kamloops, British Columbia this 24th day of October, 2014.

On behalf of the First Nations Tax Commission



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



**TS'KW'AYLAXW FIRST NATION
ANNUAL RATES LAW, 2014**

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 the *Pavilion Indian Band Taxation By-law* (1994) and the *Pavilion Indian Band Assessment By-law* (1994) further to section 83 of the *Indian Act*, which by-laws are deemed, by operation of the section 145 of the Act, to have been made as property taxation laws further to paragraph 5(1)(a) of the Act ; 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 Council of the Ts'kw'aylaxw First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Annual Rates Law, 2014*.

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 *Pavilion Indian Band Assessment By-law*, as amended;

“First Nation” means the Ts'kw'aylaxw 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 *Pavilion Indian Band Taxation By-law*, as amended.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2014 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 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 the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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.

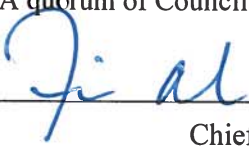
7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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 15 day of October, 2014, at Ts'kw'aylaxw , in the Province of British Columbia.

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



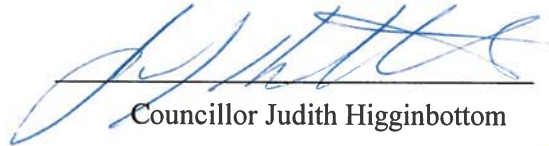
Chief Francis Aleck

Councillor Matilda Brown

Councillor Gabriel Harry



Councillor Brenda McDonald



Councillor Judith Higginbottom



Councillor Dolores McDonald

SCHEDULE

TAX RATES

| PROPERTY CLASS | RATE PER \$1,000 OF ASSESSED VALUE |
|---|---|
| Class 1 – Residential | 10.5648 |
| Class 2 – Utilities | 33.0500 |
| Class 4 - Major Industry | 30.0258 |
| Class 5 - Light Industry | 25.6270 |
| Class 6 - Business and Other | 22.1717 |
| Class 7 - Forest Land | N/A |
| Class 8 - Recreational Property/Non-Profit Organization | 9.5924 |
| Class 9 - Farm | 12.3415 |