



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 Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation Annual Rates Law, 2014

Dated at Kamloops, British Columbia this 16th day of September, 2014.

On behalf of the First Nations Tax Commission



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



SHXW'ŌWHÁMEL 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 Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel First Nation Property Assessment By-Law* made on October 2, 2003, and the *Shxw'ōwhámel First Nation Property Taxation By-Law* made on October 2, 2003, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that 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 Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel 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 *Shxw'ōwhámel First Nation Property Assessment By-Law*;

“First Nation” means the Shxw'ōwhámel 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 *Shxw'ōwhámel First Nation Property Taxation By-law*.

- 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 Si:yam Council on the 11th day of August, 2014, at Shxw'ōwhámel First Nation Administration Office, in Hope, in the Province of British Columbia.

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

Si:yam Councillor



Si:yam Councillor

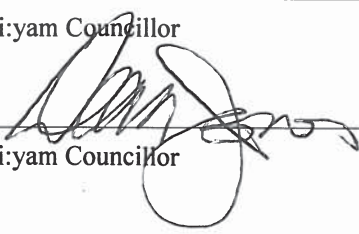
Si:yam Councillor

Si:yam Councillor

Si:yam Councillor



Si:yam Councillor



Si:yam Councillor



Si:yam Councillor

SCHEDULE**TAX RATES**

OHAMIL IR NO. 1 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
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Class 1 – Residential	11.0181
Class 2 – Utilities	59.4871
Class 4 - Major Industry	28.8627
Class 5 - Light Industry	28.5267
Class 6 - Business and Other	26.0792
Class 7 - Forest Land	27.1336
Class 8 - Recreational Property/Non-Profit Organization	16.9223
Class 9 - Farm	27.4056

WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
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Class 1 – Residential	7.94772
Class 2 – Utilities	73.93756
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	27.05008
Class 6 - Business and Other	18.24476
Class 7 - Forest Land	16.33689
Class 8 - Recreational Property/Non-Profit Organization	13.55970
Class 9 - Farm	25.86743

KUTHLALTH NO. 3 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
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Class 1 – Residential	11.0181
Class 2 – Utilities	59.4871
Class 4 - Major Industry	28.8627
Class 5 - Light Industry	28.5267
Class 6 - Business and Other	26.0792
Class 7 - Forest Land	27.1336
Class 8 - Recreational Property/Non-Profit Organization	16.9223
Class 9 - Farm	27.4056