



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 Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Rates Law, 2014

Dated at Kamloops, British Columbia this 12th day of June, 2014.

On behalf of the First Nations Tax Commission

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



**ADAMS LAKE INDIAN BAND
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 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 Council of the Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band 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 *Adams Lake Indian Band Property Assessment Bylaw PR-95-01*;

“First Nation” means the Adams Lake Indian Band, 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 *Adams Lake Indian Band Property Taxation Bylaw PR-95-02*.

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 section 3, where the amount of the tax levied on taxable property in a taxation year is less than four hundred dollars (\$400.00), the taxable property shall be taxed at four hundred dollars (\$400.00) for the taxation year.

5. 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.

6. 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.

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

8. 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.

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 13 day of May, 2014, at Adams Lake Indian Band Administration Office (Sahhalkum I.R. #4, in the Province of British Columbia.

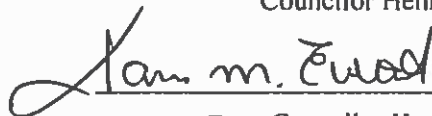
A quorum of Council consists of four (4) members of Council.

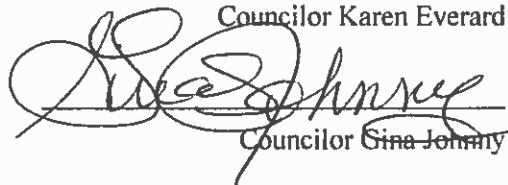

Chief Nelson Leon


Councilor Ron Jules


Councilor Cliff Arnouse


Councilor Henry Anthony


Councilor Karen Everard


Councilor Gina Johnny

**SCHEDULE
TAX RATES**

TAX GROUP ONE – Indian Reserve No.1, 2, 3, 4 and 5

PROPERTY CLASS	RATE PER \$1000.00 of assessed Value in:
Class 1 – Residential	8.8980
Class 2 – Utilities	61.6010
Class 4 - Major Industry	19.1271
Class 5 - Light Industry	7.3119
Class 6 - Business and Other	22.5858
Class 7 - Forest Land	3.7643
Class 8 - Recreational Property/Non-Profit Organization	15.0064
Class 9 – Farm	25.4528

TAX GROUP TWO – Indian Reserve No. 6 and 7

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
Class 1 - Residential	8.0214
Class 2 - Utilities	43.2021
Class 4 - Major Industry	89.3158
Class 5 - Light Industry	27.0989
Class 6 - Business and Other	19.6624
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	7.2764
Class 9 - Farm	20.1796
Class 10 – Regulated CPR R/W	28.5732