



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Kamloops Indian Band in the Province of British Columbia,

Kamloops Indian Band Annual Rates Law, 2008

Dated at Kamloops, British Columbia this 5th day of June, 2008.

On behalf of the First Nations Tax Commission

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





Annual Rates Law, 2008

**KAMLOOPS INDIAN BAND
ANNUAL RATES LAW, 2008**

WHEREAS:

- A. Pursuant to Section 5 of the *First Nations Fiscal and Statistical 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 Kamloops Indian Band has enacted Assessment By-Law No. 2005-04 and Taxation By-Law No. 2005-05, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to Section 145 of that *Act*;
- C. Section 10 of the *First Nations Fiscal and Statistical 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 Kamloops Indian Band, at a duly convened meeting, enacts as follows:

- 1. This Law may be cited as the *Kamloops Indian Band Annual Rates Law, 2008*.
- 2. In this Law:

“*Act*” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that *Act*;

“Assessment Law” means the Assessment By-Law No. 2005-04;

“First Nation” means the Kamloops Indian Band, being a band named in the schedule to the *Act*;

“property taxation law” means a law made 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 Kamloops Indian Band Taxation By-Law No. 2005-05.

- 3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding Section 3, for residential property the minimum residential tax is \$350 and for all other property the minimum tax is \$100.
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 later of May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2008, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of (5) members of Council.



Chief, Shane Gottfriedson




Councillor, Evelyn Camille

Councillor, Kevin Jules

Councillor, Connie Leonard



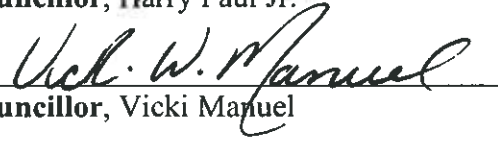
Councillor, Dave Manuel



Councillor, Harry Paul Jr.



Councillor, Fred Seymour



Councillor, Vicki Manuel

SCHEDULE
TAX RATES

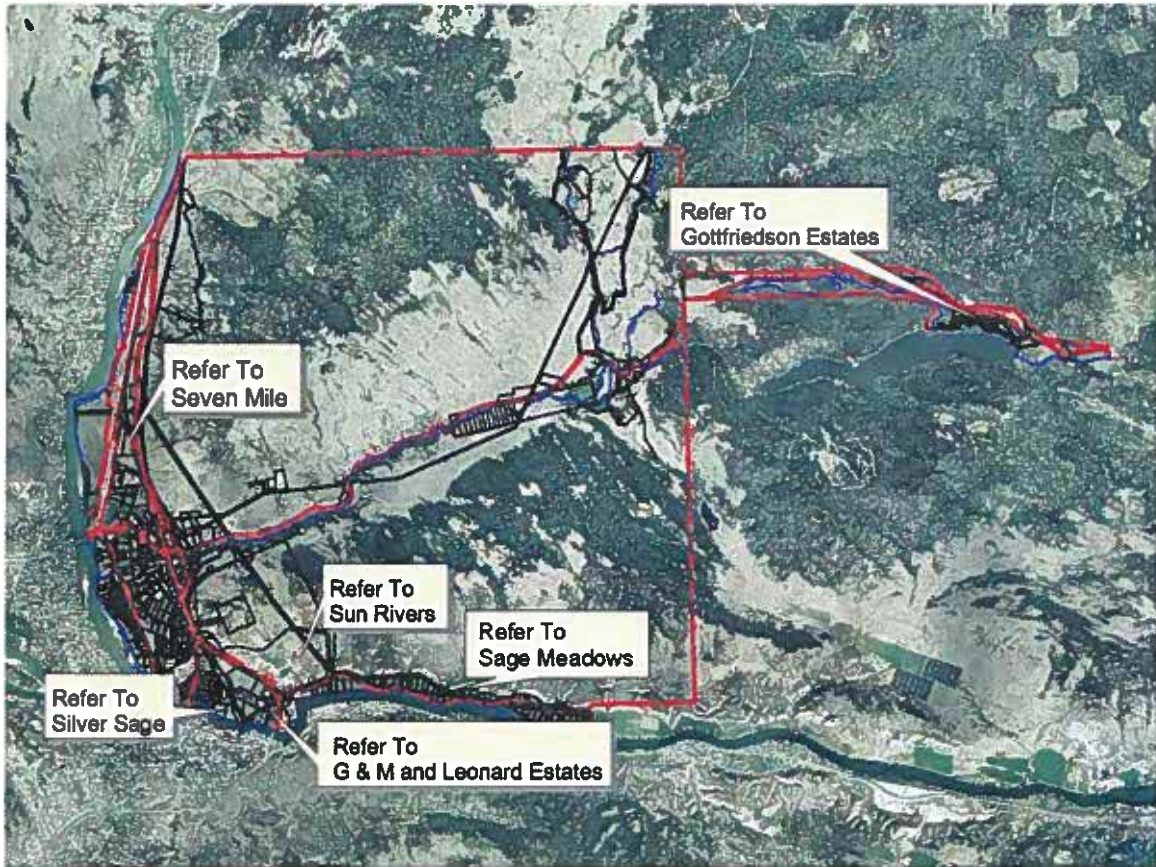
Schedule "A"

Region 1
General KIB

Mill Rate Changes from 2007 to 2008 for KIB GENERAL

Property Type Change Details	2008 Mill Rates	2007 Mill Rates	Rate change	FNTC Rates Policy or The Rate
01 Residential	8.723	8.469	3.0000%	Review
02 Utilities	29.752	28.885	3.0000%	Review
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	22.750	22.087	3.0000%	Review
06 Business and Other	20.791	20.186	3.0000%	Review
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/Non Profit Organization	10.213	9.915	3.0000%	Review
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 1
General KIB



Schedule "B"

Region 2

Sage Meadows

Mill Rate Changes from 2007 to 2008 for Sage Meadows

Property Type Change Details	2008 Mill Rates	2007 Mill Rates	Rate change	FNTC Rates Policy or The Rate
01 Residential	8.406	8.161	3.0000%	Review
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	0.000	0.000	0.0000%	Approved
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/Non Profit Organization	0.000	0.000	0.0000%	Approved
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 2
Sage Meadows



Schedule "C"

Region 3

G&M.Leonard Estates

Mill Rate Changes from 2007 to 2008 for GAM/LEONARD

Property Type Change Details	2008 Mill Rates	2007 Mill Rates	Rate change	FNTC Rates Policy or The Rate
01 Residential	8.406	8.161	3.0000%	Review
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	0.000	0.000	0.0000%	Approved
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/Non Profit Organization	0.000	0.000	0.0000%	Approved
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 3

G&M.Leonard Estates



Schedule "D"

Region 4

Tagish

Mill Rate Changes from 2007 to 2008 for TAGISH

Property Type Change Details	2008 Mill Rates	2007 Mill Rates	Rate change	FNTC Rates Policy or The Rate
01 Residential	0.000	0.000	0.0000%	Approved
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	20.791	20.186	3.0000%	Review
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/Non Profit Organization	0.000	0.000	0.0000%	Approved
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 4

Tagish



Schedule "E"

Region 5 Silver Sage

Mill Rate Changes from 2007 to 2008 for Silver Sage

Property Type Change Details	2008 Mill Rates	2007 Mill Rates	Rate change	FNTC Rates Policy or The Rate
01 Residential	8.407	8.163	2.9996%	Review
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	0.000	0.000	0.0000%	Approved
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/Non Profit Organization	0.000	0.000	0.0000%	Approved
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 5
Silver Sage



Schedule "F"

Region 6

Paul Lake

Mill Rate Changes from 2007 to 2008 for Paul Lake

Property Type Change Details	2008 Mill Rates	2007 Mill Rates	Rate change	FNTC Rates Policy or The Rate
01 Residential	8.488	8.241	3.0000%	Review
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	0.000	0.000	0.0000%	Approved
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/Non Profit Organization	0.000	0.000	0.0000%	Approved
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 6
Paul Lake



Schedule "G"

Region 7 Sun Rivers

Mill Rate Changes from 2007 to 2008 for Sun Rivers

Property Type Change Details	2008 Mill Rates	2007 Mill Rates	Rate change	FNTC Rates Policy or The Rate
01 Residential	8.026	8.902	-9.8423%	Review
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	24.814	29.146	-14.8615%	Review
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/Non Profit Organization	14.062	14.548	-3.3412%	Review
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 7

Sun Rivers



Schedule "H"

Region 8

7 Mile

Mill Rate Changes from 2007 to 2008 for 7 MILE

Property Type Change Details	2008 Mill Rates	2007 Mill Rates	Rate change	FNTC Rates Policy or The Rate
01 Residential	0.000	0.000	0.0000%	Approved
02 Utilities	29.111	28.263	3.0000%	Review
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	20.520	19.922	3.0000%	Review
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/Non Profit Organization	0.000	0.000	0.0000%	Approved
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 8

7 Mile

