



**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 Seabird Island Indian Band in the Province of British Columbia,

***Seabird Island First Nation Annual Rates Law, 2010***

Dated at Kamloops, British Columbia this 12th day of July, 2010.

On behalf of the First Nations Tax Commission

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



**SEABIRD ISLAND FIRST NATION  
ANNUAL RATES LAW, 2010**

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 Seabird Island First Nation has enacted the *Seabird Island First Nation Property Taxation By-Law and the Seabird Island First Nation Property Assessment By-Law*, 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; and

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 Seabird Island First Nation duly enacts as follows:

1. This Law may be cited as the *Seabird Island First Nation Annual Rates Law, 2010*.
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 *Seabird Island First Nation Property Assessment Bylaw*;

“First Nation” means the Seabird Island 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 *Seabird Island First Nation Property Taxation Bylaw*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class, except for the class of farm, category 8, where the rate levied will be per acre held.

4. 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.

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

6. Notwithstanding any other provisions 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.


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 later of June 30, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of June, 2010, at Agassiz, in the Province of British Columbia.

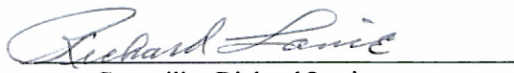
A quorum of Council consists of Five (5) members of Council.

  
Chief Clem Seymour

  
Councillor Art Andrew

  
Councillor Carol Hope

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Councillor Dianna Kay

  
Councillor Richard Louie

  
Councillor James Harris

\_\_\_\_\_  
Councillor Marcie Peters

  
Councillor Margaret Pettis

\_\_\_\_\_  
Councillor Hahzinak (Zena) Schultz

**Schedule "A"**  
**Seabird Island Indian Band**

**Prescribed Tax Rates**  
**For the Taxation Year 2010**

| <u>Class of Property</u>                | <u>Tax Rate</u> |
|---|-----------------|
| 1) Residential                          | 6.5418          |
| 2) Utilities                            | 74.8179         |
| 3) Major Industry                       | 21.9443         |
| 4) Light Industry                       | 21.6382         |
| 5) Business                             | 18.4226         |
| 6) Managed Forest                       | 11.9007         |
| 7) Recreation /nonprofit                | 9.7653          |
| 8) Farm                                 | 20.00           |
| 9) Prescribed Railway Rights Of Way (1) |                 |
| Land                                    | 42.73140        |
| Improvements                            | 62.66256        |