



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 Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Annual Rates Law, 2010

Dated at Kamloops, British Columbia this 21st day of September, 2010.

On behalf of the First Nations Tax Commission

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



**SKOWKALE 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 Skowkale First Nation has enacted the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995, which law has been deemed to be a property taxation law 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 Skowkale First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Skowkale 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 and Taxation Law” means the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995;

“First Nation” means the Skowkale 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; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law.

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment and Taxation Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where:

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

(b) no taxpayer for that taxable property is over sixty-five (65) years of age, then the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where:

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars (\$100), and

(b) a taxpayer for that taxable property is at least sixty-five (65) years of age, then the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

6. 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.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

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

9. 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.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the August 23, 2010, at Chilliwack, in the Province of British Columbia.


A quorum of Council consists of three (3) members of Council.




Chief Willy Hall

Councillor Gerald Sepass

Councillor Gordon Hall



Councillor James Archie



Councillor Jeffrey Point

SCHEDULE
2010 TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
CLASS 1- RESIDENTIAL	7.54927
CLASS 2- UTILITIES	59.01595
CLASS 4- MAJOR INDUSTRY	00.00000
CLASS 5- LIGHT INDUSTRY	17.46699
CLASS 6- BUSINESS AND OTHER	17.75236
CLASS 7- FOREST LAND	18.69365
CLASS 8- RECREATIONAL PROPERTY/NON PROFIT ORGANIZATION	7.31141
CLASS 9- FARM	22.23729