



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 Lower Nicola Indian Band in the Province of British Columbia,

Lower Nicola Indian Band Annual Rates Law, 2008

Dated at Fredericton, New Brunswick the 9th day of July, 2008.

On behalf of the First Nations Tax Commission

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



**LOWER NICOLA 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 Lower Nicola Indian Band has enacted the Lower Nicola Indian Band Property Taxation Bylaw and the Lower Nicola Indian Band Property Assessment Bylaw under S.83 Indian Act, respecting taxation for local purposes on reserve;
- 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 Lower Nicola Indian Band, at a duly convened meeting, enacts as follows:

- 1. This Law may be cited as the Lower Nicola 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 Lower Nicola Indian Band Property Assessment Bylaw made under *s. 83 Indian Act*;
 - “First Nation” means the Lower Nicola 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 Lower Nicola Indian Band Property Taxation Bylaw made under *s. 83 Indian Act*.
- 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, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.
- 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 later of May 28, 2008 and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2 day of July, 2008,

at MERRITT, in the Province of BC.

A quorum of Council consists of 5 members of Council.



Chief Don Moses

Councillor Stuart Jackson

Councillor Harold Joe



Councillor Clyde Sam

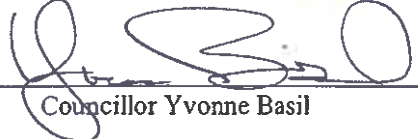


Councillor Mary-June Coutlee

Councillor Aaron Sam



Councillor Connie Joe



Councillor Yvonne Basil

SCHEDULE II

2008 ANNUAL RATE SCHEDULE

Property classes within each Taxation District

Column 1 Name of Taxation District	Column 2 Named Reserves Comprising Taxation District	Column 3 Property Class	Column 4 Rate of tax applied against each \$ 1000 of the assessed value of the land and improvements
Lower Nicola Taxation District	All reserves (including):		Local purposes BCAA Total tax rate
	Nicola Mameet Indian Reserve No. 1	Class 1 – Residential	13.0998 0.0615 13.1613
	Hamilton Creek Indian Reserve No. 7	Class 2 – Utilities	71.1948 0.4787 71.6735
	Pipseul Indian Reserve No. 3	Class 4 - Major Industry	56.468 0.4787 56.9467
	Joeyaska Indian Reserve No. 2	Class 5 - Light Industry	36.6781 0.1944 36.8725
	Logan's Indian Reserve No. 2	Class 6 - Business and Other	30.1282 0.1944 30.3226
	Zoht Indian Reserve No. 4, 5 & 14	Class 7 - Forest Land	6.9429 0.2705 7.2134
	Speous Indian Reserve No. 8	Class 8 - Recreational/Non-Profit Organization	14.0168 0.0615 14.0783
		Class 9 - Farm	20.9597 0.0615 21.0212