



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, 2010

Dated at Cranbrook, British Columbia this 15th day of June, 2010.

On behalf of the First Nations Tax Commission

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



**KAMLOOPS INDIAN BAND
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 Kamloops Indian Band has enacted the *Kamloops Indian Band Property Assessment Law, 2008* and the *Kamloops Indian Band Property Taxation Law, 2008* respecting taxation for local purposes on reserve; 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 Kamloops Indian Band, duly enacts as follows:

1. This Law may be cited as the *Kamloops Indian Band 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 *Kamloops Indian Band Property Assessment Law, 2008*;

“First Nation” means the Kamloops 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 *Kamloops Indian Band Property Taxation Law, 2008*.

3. Further to subsection 11(2) of the Taxation Law, the reserve is divided for the 2010 taxation year into three districts for the purpose of setting tax rates, namely

- a) District 1, being all of the reserve not within Districts 2 and 3;
- b) District 2, being all lands within Parcel GK Plan 59451 CLSR and all lands within Lot 154 Plan 79591 CLSR;
- c) District 3, being all lands within Lot 152 Plan 78619 CLSR.

4. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedules A – C upon the assessed value of all taxable property in each property class in each of the three districts.

5. Notwithstanding section 4, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$350.00) 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 Law and the 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 Schedules attached to this Law form part of and are an integral part of this Law.

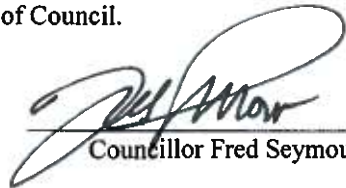
11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of June, 2010, at Kamloops, in the Province of British Columbia.

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



Chief Shane Gottfriedson (acting)



Councillor Fred Seymour

Councillor Connie Leonard

Councillor George Casimir



Councillor Dolan Paul

Councillor Jeanette Jules



Councillor Evelyn Camille



Councillor Rosanne Casimir

SCHEDULE A

DISTRICT 1

(KIB General)

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	8.0404
Class 2 - Utilities	30.2336
Class 4 - Major Industry	0
Class 5 - Light Industry	23.2825
Class 6 - Business and Other	21.9337
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	9.659
Class 9 - Farm	0

SCHEDULE B

DISTRICT 2

(Paul Lake)

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	7.0736
Class 2 - Utilities	0
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	0
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	0
Class 9 - Farm	0

SCHEDULE C

DISTRICT 3

(Sun Rivers)

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	7.4262
Class 2 - Utilities	0
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	24.814
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	14.062
Class 9 - Farm	0