



**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 Adams Lake Indian Band in the Province of British Columbia,

***Adams Lake 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



**ADAMS LAKE 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 Adams Lake Indian Band has enacted the Adams Lake Indian Band Property Assessment Bylaw, PR-95-01 and the Adams Lake Indian Band Property Taxation Bylaw, PR-95-02 with the approval date of December 21, 1995, 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 Adams Lake Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Adams Lake 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 Adams Lake Indian Band Property Assessment Bylaw, PR-95-01;

“First Nation” means the Adams Lake 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 the Adams Lake Indian Band Property Taxation Bylaw, PR-95-02.

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 four hundred dollars (\$400.00), the taxable property shall be taxed at four hundred dollars (\$400.00) for the taxation year.

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 June 27, 2008 and the day after it is approved

by the First Nations Tax Commission.


THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of June, 2008, at the Adams Lake Indian Band Administration Office, Chase, in the Province of British Columbia.

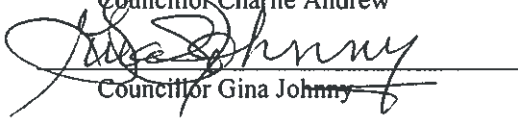
A quorum of Council consists of four (4) members of Council.

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Chief Nelson Leon

  
Councillor Diane Yules

  
Councillor Charlie Andrew

  
Councillor Gina Johnny

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Councillor Lynn Kenoras

  
Councillor Cliff Arnouse

**SCHEDULE  
TAX RATES**

**PROPERTY CLASS** **RATE PER \$1000 OF  
ASSESSED VALUE**

British Columbia

**Tax Group One – Indian Reserve No.1 to Indian Reserve No.5**

Class 1 – Residential	7.8175	
Class 2 – Utilities	61.3671	
Class 4 - Major Industry	20.7804	
Class 5 - Light Industry	38.5126	
Class 6 - Business and Other	22.8270	
Class 7 - Forest Land	26.2100	
Class 8 - Recreational Property/Non-Profit Organization	15.5738	
Class 9 - Farm	18.7738	

**Tax Group Two – Indian Reserve No.6 to Indian Reserve No.7**

Class 1 – Residential	7.4385	
Class 2 – Utilities	49.8381	
Class 4 - Major Industry	61.4526	
Class 5 - Light Industry	24.9191	
Class 6 - Business and Other	24.1752	
Class 7 - Forest Land	6.0100	
Class 8 - Recreational Property/Non-Profit Organization	7.4385	
Class 9 - Farm	18.7599	