



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 Tla-o-qui-aht First Nation in the Province of British Columbia,

Tla-o-qui-aht First Nation Annual Rates Law, 2008

Dated at Kamloops, British Columbia the 17th day of September, 2008.

On behalf of the First Nations Tax Commission

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



**TLA-O-QUI-AHT FIRST NATION
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 Tla-o-qui-aht First Nation has enacted *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law, August 9, 1995*, which by-law has 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 Tla-o-qui-aht First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nation 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 *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law, August 9, 1995*;

“First Nation” means the Tla-o-qui-aht First Nation, being a band named in the schedule to the Act;

“property taxation law” means a 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 *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law, August 9, 1995*.

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 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.

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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of September, 2008, at Tofino, in the Province of British Columbia.

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

Francis Frank

Chief [please sign and print name]

Francis Frank

[Signature] Elmer Frank

Councillor [please sign and print name]

Gerrit Martin

Councillor [please sign and print name]

John Williams John Williams

Councillor [please sign and print name]

M Frank - Marie Frank-Atleo

Councillor [please sign and print name]

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 – Residential	4.9554
Class 2 – Utilities	25.8609
Class 4 – Major Industry	18.5521
Class 5 – Light Industry	15.7678
Class 6 – Business and Other	13.4729
Class 7 – Forest Land	10.9737
Class 8 – Recreational Property/Non-Profit Organization	14.1333
Class 9 – Farm	15.2118