



**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 Tsawout First Nation in the Province of British Columbia,

***Tsawout First Nation Annual Rates Law, 2012***

Dated at Kamloops, British Columbia this 14th day of May, 2012.

On behalf of the First Nations Tax Commission

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



**TSAWOUT FIRST NATION  
ANNUAL RATES LAW, 2012**

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 Tsawout First Nation has enacted the *Tsawout First Nation Property Assessment Law, 2008* and the *Tsawout First Nation 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 Tsawout First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Rates Law, 2012*.

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 *Tsawout First Nation Property Assessment Law, 2008*;

“First Nation” means the Tsawout First Nation, 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 *Tsawout First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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:

- a) the amount of the tax levied on Class I 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 I taxable property in a taxation year is less than one hundred and fifty dollars (\$150), 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 and fifty dollars (\$150) 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 Schedule attached to this Law forms part of and is 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 9th day of May, 2012, at Saanichton, in the Province of British Columbia.

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

  
Chief Harvey Underwood

  
Louis Claxton


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Allan Claxton

  
Stanley Sam

  
Toby Joseph

  
Antoine Underwood

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E. Samantha Etzel

  
George David Underwood

## SCHEDULE

### 2012 TAX RATES

PROPERTY CLASS	RATE PER
Class 1 – Residential	6.8175
Class 2 – Utilities	35.8453
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	19.3989
Class 7 - Forest Land	0
Class 8 - Recreational Property /Non-Profit Organization	13.300
Class 9 - Farm	0