



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 Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band Annual Rates Law, 2011

Dated at Kamloops, British Columbia this 26th day of May, 2011.

On behalf of the First Nations Tax Commission

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



**CAMPBELL RIVER INDIAN BAND
ANNUAL RATES LAW, 2011**

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 Campbell River Indian Band has enacted the *Campbell River First Nation Property Assessment and Taxation By-law No. 1*, dated the 11th day of June, 2002, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; 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 Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Rates Law, 2011*.

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 and Taxation Law” means the *Campbell River First Nation Property Assessment and Taxation By-law No. 1*;

“First Nation” means the Campbell River Indian Band, being a band named in the schedule to the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

“local revenues” has the meaning given to that term in the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law;

“third-party management” has the meaning given to that term in the Act.

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Despite any other provision of this or of any other law of the First Nation, if the FMB gives notice to the First Nation that third-party management of the First Nation’s local revenues is required, the FMB may act as agent of the First Nation to fulfill any of the powers and obligations of the Council under the Act, and under any laws made by the Council under paragraph 5(1)(a) of the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

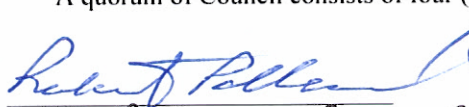
7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

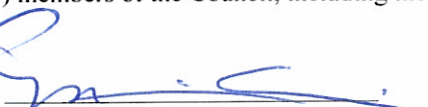
8. The Schedule attached to this Law forms part of, and is integral to, this Law.

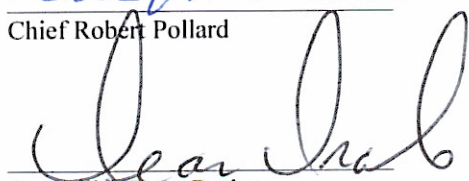
9. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9 day of May, 2011, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of four (4) members of the Council, including the Chief.


Chief Robert Pollard

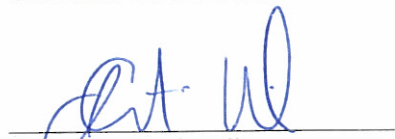

Councillor Marian Atkinson-Ferry


Councillor Dean Drake


Councillor Jason Price


Councillor Dana Roberts

Councillor Tony Roberts Jr.


Councillor Curtis Wilson

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER 1000
Class 1 – Residential	8.51414
Class 2 – Utilities	33.1839
Class 4 - Major Industry	66.8708
Class 5 - Light Industry	23.64478
Class 6 - Business and Other	22.2516
Class 7 - Forest Land	4.64909
Class 8 - Recreational Property/Non-Profit Organization	10.69181
Class 9 - Farm	12.80384