



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 Nadleh Whut'en Band in the Province of British Columbia,

Nadleh Whut'en First Nation Annual Rates Law, 2012

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

On behalf of the First Nations Tax Commission

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



**NADLEH WHUT'EN 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 First Nation has made the Nadleh Whut'en Property Assessment and Taxation bylaw which by-law is deemed to be a property taxation law further to the provisions of the *First Nations Fiscal and Statistical Management 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 Nadleh Whut'en First Nation duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en 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 Nadleh Whut'en Property Assessment and Taxation Bylaw;

“First Nation” means the Nadleh Whut'en First Nation, 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 Nadleh Whut'en Property Assessment and Taxation Bylaw.

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 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.





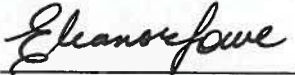
7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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 24th day of May, 2012, at Nadleh Whut'en, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

 _____ Chief Martin Louie	
 _____ Councillor George George Sr.	 _____ Councillor Beverly Ketlo
 _____ Councillor Marilyn Janzen	 _____ Councillor Eleanor Lowe

Nadleh Whut'en First Nation Annual Rates Law, 2012
SCHEDULE "A"

Column 1 Classes of Property as prescribed under Schedule II and Section 11(2) of the Nadleh Whut'en Indian Band Property Assessment and Taxation Bylaw.	Column 2 Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the Nadleh Whut'en Indian Band Property Assessment and Taxation Bylaw.
Class 1 Residential	6.5261
Class 2 Utilities	25.5901
Class 3 Supportive Housing	2.0519
Class 4 Major Industry	18.5636
Class 5 Light Industry	16.1366
Class 6 Business and Other	14.2695
Class 7 Managed Forest Land	8.9287
Class 8 Recreation/Non-Profit Organization	6.3153
Class 9 Farm	9.4453