



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

***Tzeachten First Nation***  
***Property Taxation Amendment Law, 2012***

Dated at Kamloops, British Columbia this 9th day of February, 2012.

On behalf of the First Nations Tax Commission

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



**TZEACHTEN FIRST NATION  
PROPERTY TAXATION AMENDMENT LAW, 2012**

**WHEREAS:**

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act* (the "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;

B. The Tzeachten First Nation has applied to become a borrowing member of the First Nations Finance Authority in order to access more favourable rates for borrowing to carry out infrastructure projects on Tzeachten First Nation reserve lands;

C. Subsection 5(6) of the Act requires that the property taxation law of a borrowing member contain a requirement to recover amounts payable under paragraph 84(5)(b) of the Act; and

D. The Council of the Tzeachten First Nation has requested an exemption under subsections 6(2) and 8(2) of the Act from the Commission,

**NOW THEREFORE** the Council of the Tzeachten First Nation, at a duly convened meeting, enacts as follows:

**Citation**

1. This Law may be cited as the *Tzeachten First Nation Property Taxation Amendment Law, 2012*.

**Special Levy Provision Added**

2. The *Tzeachten First Nation Property Taxation Law, 2010* is hereby amended by adding the following new section:

**Special Levy**

**27.1** If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

**Force and Effect**

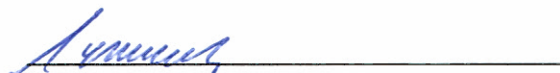
3. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

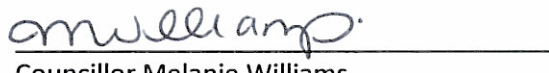
THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of February, 2012, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

  
Chief Glenda Campbell

  
Councillor Cathy Hall

  
Councillor Anthony Malloway

  
Councillor Melanie Williams

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Councillor Lawrence Roberts