



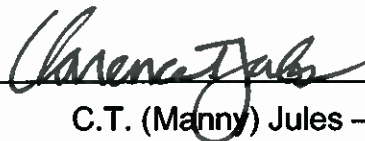
**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Moricetown Indian Band in the Province of British Columbia,

***Moricetown First Nation Annual Rates Law, 2010***

Dated at Kamloops, British Columbia this 21st day of September, 2010.

On behalf of the First Nations Tax Commission



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



MORICETOWN FIRST NATION  
ANNUAL RATES LAWS, 2010

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 right 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 Moricetown First Nation has enacted *Moricetown First Nation Property Assessment Law, 2009* and the *Moricetown Indian Band Property Taxation Law, 2009* 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 Moricetown First Nation, at a duly convened meeting, enacts as follows:

- 1. This Law may be cited as *Moricetown First Nation Annual Rates Law, 2010*.
- 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 *Moricetown Indian Band Property Assessment Law, 2009*.
  - “First Nation” means the Moricetown First Nation, being a band named in the schedule to the Act;
  - “Property taxation law” mean 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 *Moricetown Indian Band Property Taxation Law, 2009*.
- 3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 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 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 applied 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 29<sup>th</sup> day of June, 2010, at Moricetown in the Province of British Columbia.

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

  
Chief Barry Nikal

  
Councilor Duane Mitchell

  
Councilor Lillian Lewis

  
Councilor Andrew Tom

  
Councilor Sandra George

SCHEDULE 1  
TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
British Columbia – 788 Terrace Rural	
Class 1 – Residential	\$ 6.5359
Class 2 – Utilities	\$ 26.7113
Class 4 – Major Industry	\$ 18.9268
Class 5 – Light Industry	\$ 11.9314
Class 6 – Business and other	\$ 11.3299
Class 7 – Forest Land	\$ 4.3692
Class 8 – Recreational Property/Non Profit Organization	\$ 5.1595
Class 9 – Farm	\$ 8.0095