FIRST NATIONS TAX COMMISSION
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'ōwhámel First Nation in the Province of British Columbia,

SHXW'OWHAMEL FIRST NATION
ANNUAL TAX RATES LAW, 2022

Dated at Kamloops, British Columbia this 20th day of October, 2022.

Chief Commissioner C.T. (Manny) Jules
On behalf of the First Nations Tax Commission

SHXW'OWHAMEL FIRST NATION
ANNUAL TAX RATES LAW, 2022

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws to establish tax rates and apply them to the assessed value of those lands and interests or rights;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal 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 and interests or rights;

NOW THEREFORE the Council of the Shxw'owhamel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'owhamel First Nation Annual Tax Rates Law, 2022.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Shxw'owhamel First Nation Property Assessment Law, 2015*;

"First Nation" means the Shxw'owhamel 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" has the meaning given to that term in the Taxation Law; and

"Taxation Law" means the *Shxw'owhamel First Nation Property Taxation Law, 2015.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2022 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 section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

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 8th ....day of September, 2022, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

______________________	______________________
Antoine McHalsie, Si:yam Councillor	Dennis R. George, Si:yam Councillor
______________________	Lucille Casimir
Tonya Adolph, Si:yam Councillor	Lucille Casimir, Si:yam Councillor
Naomi Gutierrez	Melody Andrews
Naomi Gutierrez, Si:yam Councillor	Melody Andrews, Si:yam Councillor

SCHEDULE

TAX RATES

OHAMIL IR NO. 1 PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	5.074380
Class 2 – Utilities	55.82594
Class 5 - Light Industry	15.93222
Class 6 - Business and Other	12.63576
Class 9 - Farm	21.76647

WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 2 – Utilities	60.39791
Class 5 - Light Industry	11.24869
Class 6 - Business and Other	12.29255
Class 9 - Farm	30.03833

KUTHLALTH NO. 3 PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 2 – Utilities	55.82594
Class 5 - Light Industry	15.93222
Class 6 - Business and Other	12.63576
Class 9 - Farm	21.76647