



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 Halalt First Nation in the Province of British Columbia,

*HALALT FIRST NATION PROPERTY TAXATION AMENDMENT LAW, 2023*

Dated at Vancouver, British Columbia this 12th day of December, 2023.



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



**HALALT FIRST NATION  
PROPERTY TAXATION AMENDMENT LAW, 2023**

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 in reserve lands;
- B. The Council of the Halalt First Nation deems it to be in the Halalt First Nation's best interests to amend the *Halalt First Nation Property Taxation Law, 2023* as set out in this amending law;

NOW THEREFORE the Council of the Halalt First Nation duly enacts as follows:

- 1. This law may be cited as the *Halalt First Nation Property Taxation Amendment Law, 2023*.
- 2. In this law:
  - (a) references to the "Taxation Law" refer to the *Halalt First Nation Property Taxation Law, 2023*; and
  - (b) the terms used in this law have the same meaning as in the Taxation Law.
- 3. The Taxation Law is amended as follows:
  - (a) the words "(BRITISH COLUMBIA)" are deleted from the header;
  - (b) file reference numbers are deleted from the footer;
  - (c) the definition of a "interest" in subsection 2(1) is amended by deleting the word "Her" and replacing it with "His";
  - (d) the definition of "locatee" in subsection 2(1) is amended by deletion and replacement with the following new definition:

"locatee" means a person who is in lawful possession of reserve lands under subsections 20(1) and (2) of the *Indian Act*, R.S.C. 1985, c. I-5;"
  - (e) the definition of "reserve" in subsection 2(1) is amended by deletion and replacement with the following new definition:

"reserve" means a reserve of the First Nation within the meaning of the *Indian Act*, R.S.C. 1985, c. I-5;"
  - (f) subsection 5(3) is amended by deleting the words "his or her" and replacing them with "the taxpayer's";
  - (g) paragraph 10(1)(b) is amended by deletion and replacement with the following new paragraph 10(1)(b):

"**(b)** where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder's taxable property was subject to taxation by a local government; and";
  - (h) paragraph 14(2)(g) is amended by deleting the word "September" and replacing it with "December";

- (i) subsection 27(4) is amended by deleting the words “his or her” and replacing them with “the debtor’s”;
- (j) subsection 43(1) is amended by deletion and replacement with the following new subsection 43(1):


“**43.(1)** Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *Framework Agreement on First Nation Land Management Act*, S.C. 2022, c. 19, s. 121, as the case may be, to obtain the interest constituting the taxable property.”;

- (k) section 8 of Schedule VIII is amended by deleting the words “*First Nations Land Management Act*” and replacing them with the words “*Framework Agreement on First Nation Land Management Act*”; and
- (l) section 5 of Schedule IX is amended by deleting the words “*First Nations Land Management Act*” and replacing them with the words “*Framework Agreement on First Nation Land Management Act*”.

4. 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 14 day of November, 2023, at Chemainus, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

  
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Chief James Thomas

  
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Councillor Kristin Thomas

  
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Councillor Monica Johnny