



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 Snuneymuxw First Nation in the Province of British Columbia,

SNUNEYMUXW FIRST NATION ANNUAL TAX RATES LAW, 2024

Dated at Kamloops, British Columbia this 18th day of December, 2024.





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



**SNUNEYMUXW FIRST NATION
ANNUAL TAX RATES LAW, 2024**

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 Snuneymuxw First Nation duly enacts as follows:

1. This Law may be cited as the *Snuneymuxw First Nation Annual Tax Rates Law, 2024*.

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 *Nanaimo Indian Band Taxation and Assessment By-Law, 1992*, as amended by the *Nanaimo Indian Band Taxation and Assessment Amending By-Law No. 1 (1993)*, the *Nanaimo Indian Band Taxation and Assessment Amending Bylaw No. 1995-1* and the *Nanaimo Indian Band Assessment By-Law No. 1995-2*;

“First Nation” means the Snuneymuxw 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 *Nanaimo Indian Band Taxation and Assessment By-Law, 1992*, as amended by the *Nanaimo Indian Band Taxation and Assessment Amending By-Law No. 1 (1993)*, the *Nanaimo Indian Band Taxation and Assessment Amending Bylaw No. 1995-1* and the *Nanaimo Indian Band Assessment By-Law No. 1995-2*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2024 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. 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.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

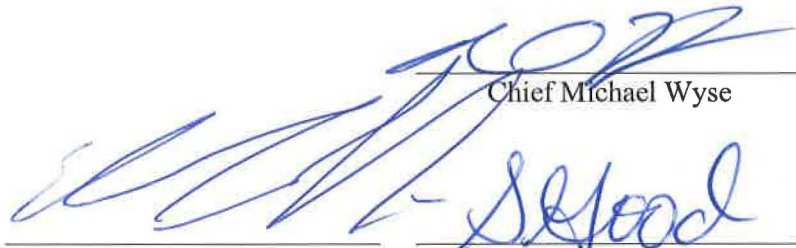
6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

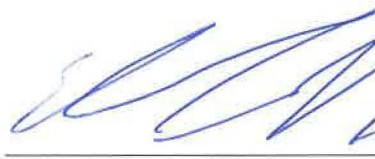
7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. 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 5th day of December, 2024, at Nanaimo, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

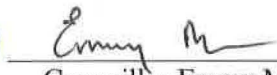

Chief Michael Wyse

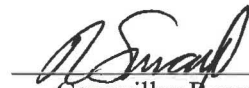

Councillor Edward Good


Councillor Stacey Good


Councillor Wanda Good


Councillor Erralyn Joseph


Councillor Emmy Manson


Councillor Regan Seward


Councillor Isaac Thomas


Councillor Eli Wyse


Councillor Paul Wyse-Seward


Councillor William Yoachim

**SCHEDULE
TAX RATES**

Property Class	Rate Per \$1,000 of assessed Value
Class 1 – Residential	6.41543
Class 2 – Utilities	53.51887
Class 4 – Major Industry	18.59180
Class 5 – Light Industry	20.28220
Class 6 – Business and Other	19.41817
Class 7 – Managed Forest Land	27.66258
Class 8 – Recreational property/Non-Profit Organization	13.86371
Class 9 - Farm	5.06959