



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 Katzie First Nation in the Province of British Columbia,

KATZIE FIRST NATION ANNUAL TAX RATES LAW, 2025

Dated at Kamloops, British Columbia this 5th day of June, 2025.



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



**KATZIE FIRST NATION
ANNUAL TAX RATES LAW, 2025**

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 Katzie First Nation duly enacts as follows:

1. This Law may be cited as the *Katzie First Nation Annual Tax Rates Law, 2025*.
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 *Katzie First Nation Property Assessment Law, 2023*;

“First Nation” means the Katzie 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 *Katzie First Nation Property Taxation Law, 2023*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2025 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 28 day of May, 2025, at Katzie Band Office, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Grace George



Councillor Lisa Adams



Councillor Rick Bailey



Councillor David Kenworthy

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
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Rates For District: Katzie Indian Reserve #1

Class 1- Residential	4.22220
Class 2- Utilities	47.69410
Class 4- Major Industry	15.45870
Class 5- Light Industry	12.77740
Class 6- Business and Other	11.42190
Class 8- Recreational /Non-Profit	9.17310
Class 9- Farm	51.74700

Rates For District: Katzie Indian Reserve #2

Class 1- Residential	3.34910
Class 2- Utilities	38.58191
Class 4- Major Industry	6.19063
Class 5- Light Industry	7.80213
Class 6- Business and Other	10.11122
Class 8- Recreational /Non-Profit	5.31180
Class 9- Farm	18.58000

Rates For District: Katzie Indian Reserve #3- Barnson

Class 1- Residential	3.10828
Class 2- Utilities	51.17463
Class 4- Major Industry	20.69638
Class 5- Light Industry	6.92547
Class 6- Business and Other	8.64975
Class 8- Recreational /Non-Profit	4.24128
Class 9- Farm	11.85558

Rates For District: Katzie Indian Reserve #4- Pitt Lake

Class1- Residential	3.51480
Class 2- Utilities	47.97270
Class 4- Major Industry	10.69130
Class 5- Light Industry	9.33750
Class 6- Business and Other	12.14020
Class 8- Recreational /Non-Profit	12.30430
Class 9- Farm	23.74880

Rates For District: Katzie Indian Reserve #5- Graveyard

Class 1- Residential	4.15400
Class 2- Utilities	54.47060
Class 4- Major Industry	16.06030
Class 5- Light Industry	10.97000
Class 6- Business and Other	11.09310
Class 8- Recreational /Non-Profit	11.70810
Class 9- Farm	25.64220