

**SHXW'OWHAMEL FIRST NATION
ANNUAL RATES LAW, 2018**

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, interests in reserve lands or rights 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 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, interests or rights in the reserve;

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

1. This Law may be cited as the *Shxw'owhámel First Nation Annual Rates Law, 2018*.

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'owhámel First Nation Property Assessment Law, 2015*;

“First Nation” means the Shxw'owhámel 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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxw'owhámel First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 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 30th day of August, 2018, at Hope, in the Province of British Columbia.

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

Genevieve George, Si:yam Councillor

Clara Paull, Si:yam Councillor

Deanna Peters, Si:yam Councillor

Lucille Casimir, Si:yam Councillor

Naomi Gutierrez, Si:yam Councillor

Justin Kelly, Si:yam Councillor

**SCHEDULE
TAX RATES**

OHAMIL IR NO. 1 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
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Class 2 – Utilities	57.97048
Class 5 - Light Industry	20.72458
Class 6 - Business and Other	19.05007
Class 9 - Farm	25.35692

WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
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Class 2 – Utilities	74.46830
Class 5 - Light Industry	17.75624
Class 6 - Business and Other	15.50067
Class 9 - Farm	27.34088

KUTHLALTH NO. 3 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
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Class 2 – Utilities	57.97048
Class 5 - Light Industry	20.72458
Class 6 - Business and Other	19.05007
Class 9 - Farm	25.35692