

SNUNEYMUXW FIRST NATION

Annual Tax Rates Law, 2021

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, 2021*.

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 Assessment By-law, 1992, as amended by Nanaimo Indian Assessment and Taxation Amending By-law, 1993 and Nanaimo Indian Band Assessment 1995-2 to Amend By-law 1992-1;

“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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the Nanaimo Indian Band Taxation Law, 1992, as amended by Nanaimo Indian Band Assessment and Taxation Amending By-law, 1993 and Nanaimo Indian Band Assessment and Taxation Amending By-law, 1995

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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 12th day of August, 2021, at Nanaimo, in the Province of British Columbia.

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

Chief Michael Wyse

Councillor William Yoachim

Councillor Christopher Good

Councillor Kate Good

Councillor Darren Good

Councillor Isaac Thomas

Councillor Joe White

Councillor Paul Wyse-Seward

Councillor Regan Seward

Councillor Emmy Manson

Councillor Erralyn Thomas

SCHEDULE A
2021 TAX RATES

Property Class	Rate Per \$1,000 of assessed Value
Class 1 – Residential	7.1731
Class 2 – Utilities	58.1733
Class 3 – Supportive Housing	5.6302
Class 4 – Major Industry	19.6702
Class 5 – Light Industry	21.6268
Class 6 – Business and Other	20.9251
Class 7 – Managed Forest Land	25.2706
Class 8 – Recreational property/Non-Profit Organization	13.3264
Class 9 - Farm	4.7803