

**BINCHE WHUT'EN**  
**ANNUAL TAX RATES BY-LAW, 2021**

WHEREAS:

A. Pursuant to paragraph s.83(1) (a) of the *Indian Act*, the Council of a First Nation has enacted a property taxation by-law and property assessment by-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 10 of the Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Binche Whut'en duly enacts as follows:

1. This By-law may be cited as the *Binche Whut'en Annual Tax Rates By-law, 2021*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5;

“Assessment By-law” means the *Binche Whut'en Property Assessment By-law, 2020*;

“First Nation” means the Binche Whut'en, being a band as defined in the Act;

“taxable property” has the meaning given to that term in the Taxation By-law; and

“Taxation By-law” means the *Binche Whut'en Property Taxation By-law, 2020*.

3. Taxes levied pursuant to the Taxation By-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. 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 By-law have the meanings given to them in the Assessment By-law and the Taxation By-law.

6. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This By-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 By-law forms part of and is an integral part of this By-law.

9. This By-law comes into force and effect on the day after it is approved by the Minister of Indigenous Services.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 16<sup>th</sup> day of November, 2021, at Binche Reserve Number 2, in the Province of British Columbia.

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

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Chief Dwayne Martin

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Councillor Theresa Morris

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Councillor Joshua Hallman

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Councillor Jarrod Tom

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 1 – Residential	6.39421
Class 2 – Utilities	26.53323
Class 4 – Major Industry	20.38471
Class 5 – Light Industry	15.89531
Class 6 – Business and Other	13.34382
Class 8 – Recreational Property/Non-Profit Organization	5.93691
Class 9 – Farm	10.17691