

**TK'EMLÚPS TE SECWÉPEMC  
ANNUAL TAX RATES LAW, 2019**

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 Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Tax Rates Law, 2019*.
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 *Kamloops Indian Band Property Assessment Law, 2008*;

“First Nation” means the Tk'emlúps te Secwépemc, 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 *Kamloops Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2019 shall be determined by imposing the rates set out in the Schedules A-C upon the assessed value of all taxable property in each property class in each respective tax district.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$ 350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$ 350.00) 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 18<sup>th</sup> day of June 2019, at Kamloops, in the Province of BC.

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

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Chief Rosanne Casimir

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Councillor Katy Gottfriedson

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Councillor Sonny Leonard

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Councillor Jeanette Jules

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Councillor Justin Gottfriedson

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Councillor Colleen Mosterd-Mclean

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Councillor Thomas Blank

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Councillor Marie Baptiste

**SCHEDULE A  
DISTRICT 1  
(KIB GENERAL)  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
1 Residential	6.92613
2 Utilities	33.0593
5 Light Industry	20.55691
6 Business and Other	18.52742
8 Recreational Property/Non-Profit Organization	6.11553

**SCHEDULE B  
DISTRICT 2  
(PAUL LAKE)  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
1 Residential	6.37585

**SCHEDULE C  
DISTRICT 3  
(SUN RIVERS)  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
1 Residential	7.68400
6 Business and Other	19.26420
8 Recreational Property/Non-Profit Organization	17.62870