

**SEABIRD ISLAND BAND
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 Seabird Island Band has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; 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 Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band 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 *Seabird Island First Nation Property Assessment By-law*;

“First Nation” means the Seabird Island Band, 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 *Seabird Island First Nation Property Taxation By-law*.

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 18th day of July, 2018, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Clem Seymour

Councillor Janice Parsey

Councillor Rodney Peters

Councillor Alexis Grace

Councillor Paul Andrew

Councillor Stacy McNeil

Councillor Marcia Peters

Councillor Ronald Joe

Councillor Linda Kay-Peters

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	6.06381	6.06381
Class 2 - Utilities	74.71412	74.71412
Class 5 - Light Industry	19.66737	19.66737
Class 6 - Business and Other	16.18589	16.18589
Class 8 - Recreational Property/Non-Profit Organization	11.53397	11.53397
Class 9 - Farm	27.34088	27.34088