

**NESKONLITH INDIAN BAND
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 Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band 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 *Neskonlith Indian Band Property Assessment Law, 2010*;

“First Nation” means the Neskonlith Indian 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Neskonlith Indian Band Property Taxation Law, 2010*.

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. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) 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 the Council at a duly called and conducted Council meeting conducted by videoconference on the 9 day of June, 2021, at which the required quorum of 4 councillors was present throughout.

Chief Judy Wilson

Councillor Cora Anthony

Councillor Fay Ginther

Councillor Joan Hooper

Councillor Michael Arnouse

Councillor Louis Thomas

**SCHEDULE
TAX RATES**

PROPERTY CLASS

RATE PER \$1,000 OF ASSESSED
VALUE:

	IR 1 & 2 (Chase)	IR 3 (Salmon Arm)
1 Residential	7.7973	6.5279
2 Utilities	58.6868	39.6039
4 Major Industry	16.4538	74.6538
5 Light Industry	24.1744	17.1610
6 Business and Other	18.0633	16.6106
8 Recreational/Non-Profit	13.6205	5.8371
9 Farm	25.2695	20.8473
10a Regulated (railway track and right of way)	16.9749	26.3538
10b Regulated (fibre optic utilities inside railway r/w)	22.44602	39.4986