

**ADAMS LAKE 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 Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake 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 *Adams Lake Indian Band Property Assessment Law, 2015*;

“First Nation” means the Adams Lake 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 *Adams Lake Indian Band Property Taxation Law, 2015*.

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 four hundred dollars (\$400.00), the taxable property shall be taxed at four hundred dollars (\$400.00) 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 27 day of July, 2021, at Chase, in the Province of British Columbia.

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

Kukpi7 (Chief) Florence Lynn Kenoras

Tk'wemi'ple7 (Councillor) Brandy Chelsea

Tk'wemi'ple7 (Councillor) Cory Sampson

Tk'wemi'ple7 (Councillor) Howard Nordquist

Tk'wemi'ple7 (Councillor) Shelley Witzky

Tk'wemi'ple7 (Councillor) Joyce Kenoras

**SCHEDULE
TAX RATES**

TAX GROUP ONE – Indian Reserve No. 2, 3, 4 and 5

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 1 – Residential	7.7973
Class 2 – Utilities	58.6868
Class 4 - Major Industry	16.4538
Class 5 - Light Industry	24.1744
Class 6 - Business and Other	18.0633
Class 8 - Recreational Property/Non-Profit Organization	13.6205
Class 9 - Farm	25.2695
Class 10 – Regulated CPR R/W	26.3538

TAX GROUP TWO – Indian Reserve No. 1, 6 and 7

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 1 - Residential	6.5279
Class 2 - Utilities	39.6039
Class 4 - Major Industry	74.6538
Class 5 - Light Industry	17.1610
Class 6 - Business and Other	16.6106
Class 8 - Recreational Property/Non-Profit Organization	5.8371
Class 9 - Farm	20.8473
Class 10 – Regulated CPR R/W	26.3538