

**KATZIE FIRST NATION
ANNUAL TAX RATES LAW, 2023**

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 Katzie First Nation duly enacts as follows:

1. This Law may be cited as the *Katzie First Nation Annual Tax Rates Law, 2023*.

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 *Katzie First Nation Property Assessment Law, 2023*;

“First Nation” means the Katzie First Nation, 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 *Katzie First Nation Property Taxation Law, 2023*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2023 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 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 21 day of September, 2023, at Katzie Band Office, in the Province of British Columbia.

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

Chief Grace George

Councillor Rick Bailey

Councillor Lisa Adams

Councillor David Kenworthy

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 Of ASSESSED
TAX DISTRICT 1 – Katzie Indian Reserve #1	
Class 1 – Residential	3.64760
Class 2 – Utilities	48.19890
Class 4 - Major Industry	15.55230
Class 5 - Light Industry	11.80220
Class 6 - Business and Other	11.69280
Class 8 - Recreational Property/Non-Profit Organization	7.17700
Class 9 - Farm	48.86970
TAX DISTRICT 2 – Katzie Indian Reserve #2	
Class 1 – Residential	2.97345
Class 2 – Utilities	39.14518
Class 4 - Major Industry	6.22127
Class 5 - Light Industry	7.63767
Class 6 - Business and Other	9.73297
Class 8 - Recreational Property/Non-Profit Organization	4.85145
Class 9 - Farm	20.75765
TAX DISTRICT 3 – Katzie Indian Reserve #3 (Known as Barnson #3)	
Class 1 – Residential	2.75718
Class 2 – Utilities	50.60428
Class 4 - Major Industry	22.02457
Class 5 - Light Industry	6.68588
Class 6 - Business and Other	8 .07342
Class 8 - Recreational Property/Non-Profit Organization	3.86483
Class 9 - Farm	11.62897

TAX DISTRICT 4 – Katzie Indian Reserve #4 (known as Pitt Lake #4)

Class 1 – Residential	3.13280
Class 2 – Utilities	46.33950
Class 4 - Major Industry	9.52980
Class 5 - Light Industry	8.59000
Class 6 - Business and Other	10.78940
Class 8 - Recreational Property/Non-Profit Organization	9.16120
Class 9 - Farm	25.46740

TAX DISTRICT 5 – Katzie Indian Reserve #5 (known as graveyard #5)

Class 1 – Residential	3.69320
Class 2 – Utilities	55.41080
Class 4 - Major Industry	15.67820
Class 5 - Light Industry	10.44810
Class 6 - Business and Other	10.50090
Class 8 - Recreational Property/Non-Profit Organization	10.82590
Class 9 - Farm	27.88680