

**BEECHER BAY**  
**ANNUAL TAX RATES LAW, 2025**

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 Beecher Bay duly enacts as follows:

1. This Law may be cited as the *Beecher Bay Annual Tax Rates Law, 2025*.

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 *Beecher Bay Property Assessment Law, 2016*, as amended by the *Beecher Bay Property Assessment Amendment Law, 2017*;

“First Nation” means the Beecher Bay, 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 *Beecher Bay Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2025 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, a taxable property classified as a residential (class 1) shall be taxed at three hundred fifty dollars (\$350.00) for the taxation year where

a) the amount of the tax levied under section 3 is less than three hundred fifty dollars (\$350); and

b) no taxpayer for that taxable property is sixty-five (65) years of age or over.

5. Notwithstanding section 3, a taxable property classified as a residential (class 1) shall be taxed at one hundred dollars (\$100) for the taxation year where

a) the amount of the tax levied under section 3 is less than one hundred dollars (\$100); and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age.

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 \_\_\_\_ day of May 2025 at Beecher Bay, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.

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Chief Russell Chipps

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Councillor Traci-Lynn Pateman

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Councillor Sheeba Sawyer

**SCHEDULE**  
**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE:
Class 1- Residential	3.99789
Class 2- Utilities	47.9335
Class 5 – Light Industry	29.42406
Class 6 – Business/Other	17.83930
Class 8 – Recreation/Non-Profit	5.80581
Class 9 – Farm	10.72581