

**SNUNEYMUXW FIRST NATION
ANNUAL TAX RATES LAW, 2022**

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 Snuneymuxw First Nation duly enacts as follows:

1. This Law may be cited as the *Snuneymuxw First Nation Annual Tax Rates Law, 2022*.

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 *Nanaimo Indian Band Taxation and Assessment By-Law, 1992*, as amended by the *Nanaimo Indian Band Taxation and Assessment Amending By-Law No. 1 (1993)*, the *Nanaimo Indian Band Taxation and Assessment Amending Bylaw No. 1995-1* and the *Nanaimo Indian Band Assessment By-Law No. 1995-2*;

“First Nation” means the Snuneymuxw 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 that term in the Taxation Law; and

“Taxation Law” means the *Nanaimo Indian Band Taxation and Assessment By-Law, 1992*, as amended by the *Nanaimo Indian Band Taxation and Assessment Amending By-Law No. 1 (1993)*, the *Nanaimo Indian Band Taxation and Assessment Amending Bylaw No. 1995-1* and the *Nanaimo Indian Band Assessment By-Law No. 1995-2*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2022 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 ___ day of ____, 2022, at Nanaimo, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

Chief Michael Wyse

Councillor Darren Good

Councillor Edward Good

Councillor Stacey Good

Councillor Wanda Good

Councillor Erralyn Joseph

Councillor Emmy Manson

Councillor Regan Seward

Councillor Isaac Thomas

Councillor Paul Wyse-Seward

Councillor William Yoachim

**SCHEDULE
TAX RATES**

Property Class	Rate Per \$1,000 of assessed Value
Class 1 – Residential	6.0087
Class 2 – Utilities	53.4718
Class 3 – Supportive Housing	4.7806
Class 4 – Major Industry	18.4373
Class 5 – Light Industry	20.1868
Class 6 – Business and Other	19.4572
Class 7 – Managed Forest Land	26.9731
Class 8 – Recreational property/Non-Profit Organization	12.9319
Class 9 - Farm	4.8335