

# WHISPERING PINES / CLINTON INDIAN BAND ANNUAL TAX RATES LAW, 2022



## Preamble

**Whereas** pursuant to section 5 (a) (ii) of the *First Nations Fiscal Management Act* (the “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 mechanisms to establish tax rates and apply them to the assessed value of those lands and interests or rights”;

**Whereas** pursuant to the *Indian Act*, Whispering Pines / Clinton Indian Band meets the definition of a band, First Nation and council for the purposes of the Act, and has established tax rates and applied them to assessed values of its lands and interests or rights;

**Whereas** subsection 10 (1) of the Act, where “a council of a First Nation makes a property taxation law that requires a rate of tax to be set annually shall make a law under paragraph 5 (1) ( a) setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights at least once each year on or before the date prescribed by regulation or, if none is so prescribed, on or before the date fixed by standards established under subsection 35 (1); and

**Whereas** as a council of a First Nation, Whispering Pines / Clinton Indian Band hereby wishes to establish its tax rates for the current taxation year.

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**NOW THEREFORE** the council of the Whispering Pines / Clinton Indian Band duly enacts as follows:

## Short Title

1 This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Tax Rates Law, 2022*.

## Interpretation

### Definitions

2 The following definitions apply in this Law:

- (a) “**Act**” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;
- (b) “**Assessment Law**” means the *Whispering Pines / Clinton Indian Band Property Assessment Law, 2013*;
- (c) “**First Nation**” means the Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;
- (d) “**property taxation law**” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;
- (e) “**taxable property**” has the meaning given to that term in the Taxation Law; and

(f) “**Taxation Law**” means the *Whispering Pines / Clinton Indian Band Property Taxation Law, 2013*.

- 3 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.
- 4 Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

## Tax Rates

- 5 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.
- 6 Notwithstanding section 3 of this Law, 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.

## Restriction

- 7 This Law shall 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.

## Schedule

- 8 The schedule attached to this Law forms part of and is an integral part of this Law.

## Coming into force

- 9 This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

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**THIS LAW IS HEREBY DULY ENACTED** by council on the 8<sup>h</sup> day of November, 2022, at Whispering Pines IR #4, Kamloops, in the Province of British Columbia.

A quorum of Council consists of two (2) members of council.

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Chief Edward LeBourdais

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Councillor Sunny LeBourdais

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Councillor Matthew Lewis

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	3.30839
Class 2 - Utilities	21.91087
Class 4 - Major Industry	15.88939
Class 5 - Light Industry	10.99679
Class 6 - Business and Other	9.65188
Class 8 - Recreational Property/Non-Profit Organization	4.26049
Class 9 - Farm	8.98049