

TĶEMLŪPS TE SECWÉPEMC
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 Tĳemlŭps te SecwépeMC duly enacts as follows:

1. This Law may be cited as the *Tĳemlŭps te SecwépeMC 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 *Tĳemlŭps te SecwépeMC Property Assessment Law, 2023*;

“First Nation” means the Tĳemlŭps te SecwépeMC, 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 *Tĳemlŭps te SecwépeMC Property Taxation Law, 2008*.

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 three hundred and fifty dollars (\$ 350), the taxable property shall be taxed at three hundred and fifty dollars (\$ 350) for the taxation year.

5. 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.

6. 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.

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

8. 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.

9. The Schedules attached to this Law forms part of and are an integral part of this Law.

10. 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 6 day of June, 2023, at Kamloops, in the Province of British Columbia.

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

Chief Rosanne Casimir

Councillor Joshua Gottfriedsen

Councillor Nicole Morning-Star Peters

Councillor Dave Manuel

Councillor Justin Gottfriedson

Councillor Marie Baptiste

Councillor Thomas Blank

Councillor Nickole (Nikki) Fraser

**SCHEDULE A
DISTRICT 1
(KIB GENERAL)
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 – Residential	4.17320
Class 2 – Utilities	30.23100
Class 5 - Light Industry	14.14500
Class 6 - Business and Other	13.00800
Class 8 - Recreational Property/Non-Profit Organization	4.42690

**SCHEDULE B
DISTRICT 2
(PAUL LAKE)
TAX RATES**

PROPERTY CLASS

Class 1 – Residential

RATE PER \$1,000 of
assessed value
4.59034

**SCHEDULE C
DISTRICT 3
(SUN RIVERS)
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 – Residential	5.72230
Class 6 - Business and Other	16.28750
Class 8 - Recreational Property/Non-Profit Organization	15.90650