

**COWICHAN TRIBES FIRST NATION
ANNUAL TAX RATES LAW, 2024**

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 Cowichan Tribes First Nation duly enacts as follows:

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Tax Rates Law, 2024*.
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 *Cowichan Tribes First Nation Property Assessment Law, 2019*;

“First Nation” means the Cowichan Tribes 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 *Cowichan Tribes First Nation Property Taxation Law, 2019*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2024 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 May, 2024, at

Duncan, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Cindy Daniels

Councillor Christopher Alphonse

Councillor Francine Alphonse

Councillor Tasha Brooks

Councillor Jennifer Charlie

Councillor Troy Elliott

Councillor Audrey George

Councillor Howie George

Councillor Terri Nadine George

Councillor Calvin Swustus Jr.

Councillor Calvin Swustus Sr.

Councillor Amanda Sylvester

Councillor Debra-Ann Toporowski

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value
Class 1 - Residential	5.09384
Class 2 - Utilities	46.35580
Class 4 - Major Industry	15.32722
Class 5 - Light Industry	19.80155
Class 6 - Business and Other	24.20078
Class 9 - Farm	11.81790