

**GRASS 15 RESERVE
ANNUAL TAX RATES LAW, 2024**

WHEREAS:

A. Grass 15 Indian reserve has been set apart for the use and benefit of nine First Nations, being Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwha:y Village First Nation, Skwah, Skowkale First Nation, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakweakwoose First Nation, and those First Nations have each made a delegation law pursuant to paragraph 5(1)(f) of the *First Nations Fiscal Management Act*, delegating their law making power regarding property taxation of the Grass 15 reserve to the Ch-ihl-kway-uhk Tribe Society, each of which laws was approved by the First Nations Tax Commission;

B. Pursuant to its delegated power, the Ch-ihl-kway-uhk Tribe Society may, in respect of Grass 15 reserve, make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

C. The Ch-ihl-kway-uhk Tribe Society has made a property assessment law and a property taxation law for Grass 15 reserve; and

D. Subsection 10(1) of the *First Nations Fiscal Management Act* requires that where a property taxation law has been made that, at least once each year, a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve must be made;

NOW THEREFORE the Board of the Ch-ihl-kway-uhk Tribe Society duly enacts as follows:

1. This Law may be cited as the *Grass 15 Reserve 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 *Grass 15 Reserve Property Assessment Law, 2016*;

“Delegate” means the Ch-ihl-kway-uhk Tribe Society, a society incorporated under the laws of the province of British Columbia with the registration number of S-0038196, and with a civic address of 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5;

“property taxation law” means a law enacted under paragraph 5(1)(a) of the Act by the Delegate;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Grass 15 Reserve Property Taxation Law, 2016*.

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. 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.

5. 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.

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 the board of directors of the Ch-ihl-kway-uhk Tribe Society, as Delegate, on the 5 day of June, 2024, at Chilliwack, in the Province of British Columbia.

A quorum of the Board consists of five (5) members of the Board.

Chief David Jimmie

Chief Derek Epp

Chief Brenda Wallace

Councilor Willy Hall

Chief Terry Horne

Chief Randy Leon

Chief Robert Gladstone

Chief Angie Bailey

Chief Johnathon Prest

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	4.18040	4.31464
Class 2 - Utilities	47.08757	48.78153
Class 5 - Light Industry	7.42774	7.59748
Class 6 - Business and Other	8.60005	8.83567
Class 8 - Recreational Property	6.61633	6.83133
Class 9 - Farm	36.77901	38.24603