

**SKWLAX TE SECWPEMCULECW
ANNUAL TAX RATES LAW, 2025**

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 Skwlāx te Secwepemcúlecw duly enacts as follows:

1. This Law may be cited as *Skwlāx te Secwepemcúlecw Annual Tax Rates Law, 2025*.

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 *Little Shuswap Lake Band Property Assessment Law, 2020*;

“First Nation” means the Skwlāx te Secwepemcúlecw, 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 *Little Shuswap Lake Band Property Taxation Law, 2020*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2025 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 Council on the 13 day of May 2025, at Chase, in the Province of British Columbia.

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

Chief James Tomma

Councillor Dawn Francois

Councillor Julie John

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Chum Creek IR#2	
Class 1 - Residential	3.87459
Class 2 - Utilities	33.10450
CPR	
Regulated Railway r/w	15.67167
North Bay IR#5	
Class 1 - Residential	2.58903
Class 2 - Utilities	36.68500
Class 5 - Light Industry	10.64295
Class 6 - Business and Other	12.16759
Quaaout IR#1	

Class 1 - Residential	4.46935
Class 2 - Utilities	47.6290
Class 6 - Business and Other	13.37652
Class 8 - Recreational Property/Non-Profit Organization	5.70719

Scotch Creek IR#4

Class 1 - Residential	4.13085
Class 2- Utilities	55.69200
Class 6 - Business and Other	21.56173