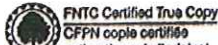




**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

I, Tracey C. Simon, do hereby affirm as the FMA Registrar for the First Nations Tax Commission that the attached copy is a true copy of the original law, *We Wai Kai Nation Annual Rates Law, 2015*, duly made on June 1, 2015 by the Council of the We Wai Kai Nation and as such has been stamped  on each of the three (3) pages.

Signed at Kamloops, British Columbia this 5th day of June, 2015.



Tracey C. Simon, FMA Registrar  
First Nations Tax Commission





**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the We Wai Kai Nation in the Province of British Columbia,

***We Wai Kai Nation Annual Rates Law, 2015***

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner  
First Nations Tax Commission



**WE WAI KAI NATION  
ANNUAL RATES LAW, 2015**

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, 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;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Rates Law, 2015*.

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 *We Wai Kai Nation Property Assessment Law, 2012*;

“First Nation” means the We Wai Kai 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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 1<sup>st</sup> day of June, 2015, at Campbell River, in the Province of British Columbia.

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

Ralph Dick  
Chief Ralph Dick

Cindy Inrig  
Councillor Cindy Inrig

Brian Assu  
Councillor Brian Assu

Ted Lewis  
Councillor Ted Lewis

Ted Assu  
Councillor Ted Assu

Jody Wilson Raybould  
Councillor Jody Wilson Raybould

Dan Billy  
Councillor Dan Billy

Keith Wilson  
Councillor Keith Wilson

Kim Duncan  
Councillor Kim Duncan



[Signature]  
Signature

JUN 05 2015  
Date

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
<u>British Columbia</u>	
Class 1 – Residential	10.08568
Class 2 – Utilities	45.38322
Class 4 - Major Industry	45.94295
Class 5 - Light Industry	23.34746
Class 6 - Business and Other	22.47993
Class 7 - Forest Land	18.20115
Class 8 - Recreational Property/Non-Profit Organization	12.50626
Class 9 - Farm	14.46788