



First Nations Tax Commission
Commission de la fiscalité des premières nations

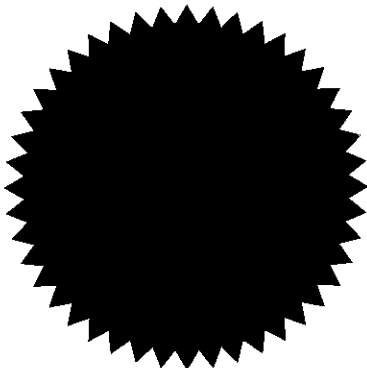
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

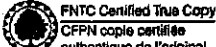
On behalf of the First Nations Tax Commission

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

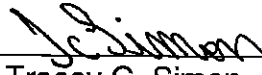




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I, Tracey C. Simon, do hereby affirm as the FMA Registrar for the First Nations Tax Commission that the attached copy is a true copy of the original law, *We Wai Kai Nation Annual Rates Law, 2018*, duly made on May 28, 2018 by the Council of the We Wai Kai Nation and as such has been stamped  on each of the three (3) pages.

Signed at Kamloops, British Columbia this 6th day June 2018.



Tracey C. Simon, FMA Registrar
First Nations Tax Commission



**WE WAI KAI NATION
ANNUAL RATES LAW, 2018**

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. 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, 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, 2018*.

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 2018 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.

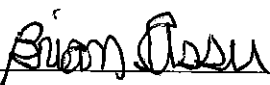
6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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 28th day of May, 2018, at Campbell River, in the Province of British Columbia.

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



Chief Brian Assu



Councillor Kim Duncan



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Signature

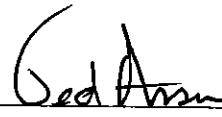
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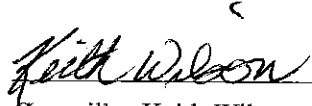
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Councillor Jonathan Chickite

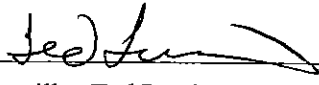
Councillor Ronnie Chickite


Councillor Cindy Inrig


Councillor Ted Assu


Councillor Keith Wilson


Councillor Daniel Billy


Councillor Ted Lewis



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authentique de l'original


Signature

JUN 06 2018
Date

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 – Residential	8.96792
Class 2 – Utilities	57.77496
Class 4 - Major Industry	47.43269
Class 5 - Light Industry	22.95339
Class 6 - Business and Other	21.78870
Class 7 - Managed Forest Land	28.16282
Class 8 - Recreational Property/Non-Profit Organization	13.24850
Class 9 - Farm	14.65246



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[Handwritten Signature]

Signature

JUN 06 2018

Date