



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 Tk'emlúps te Secwépemc in the Province of British Columbia,

TK'EMLÚPS TE SECWÉPEMC ANNUAL TAX RATES LAW, 2025

Dated at Calgary, Alberta this 17th day of June, 2025.



Deputy Chief Commissioner David Paul
On behalf of the First Nations Tax Commission



TĶEMLŪPS TE SECWÉPEMC
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 Tĳemlŭps te Secwépehc duly enacts as follows:

1. This Law may be cited as the *Tĳemlŭps te Secwépehc 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 *Tĳemlŭps te Secwépehc Property Assessment Law, 2023*;

“First Nation” means the Tĳemlŭps te Secwépehc, 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 *Tĳemlŭps te Secwépehc Property Taxation Law, 2023*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2025 shall be determined by imposing the rates set out in the Schedules 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 three hundred and fifty dollars (\$ 350), the taxable property shall be taxed at three hundred and fifty dollars (\$ 350) for the taxation year.

5. Notwithstanding section 3, where the amount of the tax levied on taxable property other than Class 1 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.

6. 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.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. 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.

9. The Schedules attached to this Law forms part of and is an integral part of this Law.

10. 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 10 day of June, 2025, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Law READING & ADOPTION DATES

1st Reading the 3 day of JUNE, 2025

2nd Reading the 3 day of JUNE, 2025

3rd Reading and Enactment the 10 day of JUNE, 2025

Final presentation for signature the 10 day of JUNE, 2025

This Law is hereby passed at a duly convened meeting of the Council of the Tkemlúps te Secwépemc the 10 day of JUNE, 2025.

Being the majority of those members of the Council of the Tkemlúps te Secwépemc present. There are eight (8) Council members and a quorum of Council is four (4) members.

Number of members of the Council present at the meeting: __.

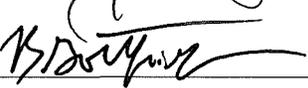
This Law comes into force on the following day on which it is approved by the First Nations Tax Commission first and published.

Voting in favour of this law are the following members of the Council:

Chief Rosanne Casimir



Councilor Niekole (Nikki) Fraser



Councilor Boyd Gottfriedson

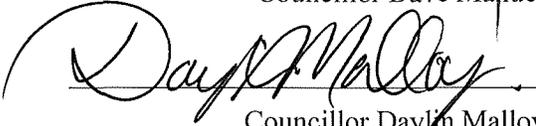
Councilor Vicki Manuel



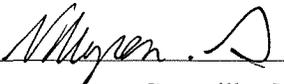
Councilor Thomas Blank



Councilor Dave Manuel



Councilor Daylin Malloy



Councilor Myron Thomas

**SCHEDULE A
DISTRICT 1
(KIB GENERAL)
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 – Residential	4.52748
Class 2 – Utilities	29.30763
Class 5 – Light Industry	13.89978
Class 6 – Business and Other	11.02080
Class 8 – Recreational Property/Non-Profit Organization	3.71309

**SCHEDULE B
DISTRICT 2
(PAUL LAKE)
TAX RATES**

PROPERTY CLASS

RATE PER \$1,000 of
assessed value

Class 1 – Residential

4.52456

**SCHEDULE C
DISTRICT 3
(SUN RIVERS)
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 – Residential	6.47620
Class 6 - Business and Other	16.37850
Class 8 - Recreational Property/Non-Profit Organization	17.77730