



First Nations Tax Commission
Commission de la fiscalité des premières nations

June 17, 2013

FMA Registration:
#20130613-553
#20130613-554

Mr. Lisa Hall, Tax Administrator
Leq'á:mel First Nation
3rd Floor, #10 Veder Road
Chilliwack, BC V2R 4G4

Dear Ms. Hall,

We are writing to acknowledge the FMA Registry's receipt of the *Leq'á:mel First Nation Annual Rates Law, 2013* and the *Leq'á:mel First Nation Annual Expenditure Law, 2013*. The laws were received in the registry on June 6, 2013.

This is to confirm that at a duly convened meeting held on June 13, 2013, the First Nations Tax Commission reviewed and approved the following law(s):

Leq'á:mel First Nation Annual Rates Law, 2013
Leq'á:mel First Nation Annual Expenditure Law, 2013

Please be advised that the afore-mentioned laws have been registered in the FMA Law Registry pursuant to subsection 31(4) of the *First Nations Fiscal Management Act, S.C. 2005, c.9*.

I provide herein for your records "certified true copies" of the afore-mentioned laws.

If you have any questions please feel free to contact me at (250) 828-9895.

Sincerely,

FIRST NATIONS TAX COMMISSION

Tracey C. Simon,
FMA Registrar

/tcs

Enclosures.



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 Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Rates Law, 2013

Dated at Kamloops, British Columbia this 13th day of June, 2013.

On behalf of the First Nations Tax Commission

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





First Nations Tax Commission
Commission de la fiscalité des premières nations

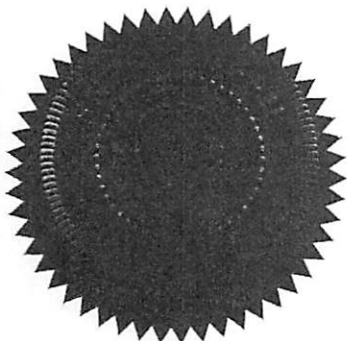
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Expenditure Law, 2013

Dated at Kamloops, British Columbia this 13th day of June, 2013.

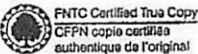
On behalf of the First Nations Tax Commission

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

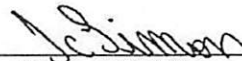




First Nations Tax Commission
Commission de la fiscalité des premières nations

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, *Leq'á:mel First Nation Annual Rates Law, 2013*, duly made on May 28, 2013 by the Council of the Leq'á:mel First Nation and as such has been stamped  on each of the three (3) pages.

Signed at Kamloops, British Columbia this 17th day of June, 2013.



Tracey C. Simon, FMA Registrar
First Nations Tax Commission



**LEQ'Á:MEL FIRST NATION
ANNUAL RATES LAW, 2013**

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 Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Rates Law, 2013*.

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 *Leq'á:mel First Nation Property Assessment Law, 2009*;

“First Nation” means the Leq'á:mel First 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 *Leq'á:mel First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.



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CFPN copie certifiée
authentique de l'original


Signature

JUN 17 2013
Date

5. 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.

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.

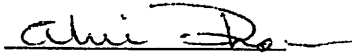
8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule 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 28th day of May, 2013, at Deroche, in the Province of British Columbia.

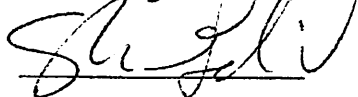
A quorum of Council consists of four (4) members of Council.



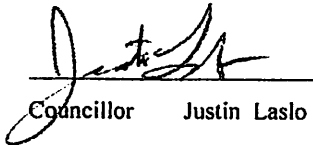
Chief Alice Thompson



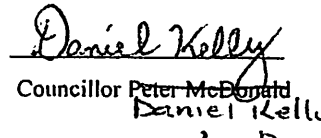

Councillor Daniel McKay



Councillor Shawn Gabriel



Councillor Justin Laslo


Councillor Peter McDonald
Councillor Mike Kelly
Councillor Barb Leggat

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CFPN copie certifiée
authentique de l'original


Signature

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**SCHEDULE
2013 TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE.
Class 1 – Residential	5.0262
Class 2 – Utilities	26.4245
Class 9 - Farm	9.7505
Class 10 Regulated Rate, CPR R/W	19.1429



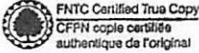
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signature

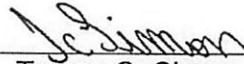
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Signed at Kamloops, British Columbia this 17th day of June, 2013.



Tracey C. Simon, FMA Registrar
First Nations Tax Commission

