SEABIRD ISLAND BAND

ANNUAL TAX RATES LAW, 2026

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 Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Tax Rates Law, 2026.*

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 *Seabird Island Indian Band Assessment Bylaw*;

"First Nation" means the Seabird Island Band, 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 *Seabird Island Indian Band Taxation Bylaw*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2026 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 18th day of November 2026, at Seabird Island Band Office, in the Province of British Columbia.

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

_____ Chief Margaret Pettis	_____ Councillor Willow Walker
_____ Councillor Rodney Peters	_____ Councillor Arlene Andrew
_____ Councillor Tyrone McNeil-Bobb	_____ Councillor Marlana Peters
_____ Councillor Marcia Peters	_____ Councillor Tasheenah Peters
_____ Councillor Chaundine Fisher	

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE	
	Improvements	Land
Class 1 - Residential	4.65328	4.65328
Class 2 - Utilities	59.47232	59.47232
Class 5 - Light Industry	11.66460	11.66460
Class 6 - Business and Other	12.83373	12.83373
Class 8 - Recreational Property/Non-Profit Organization	8.17031	8.17031
Class 9 - Farm	35.93154	35.93154
Class 10 - Prescribed Railway Rights of Way	54.14629	36.78376