



T'Sou-ke First Nation Property Taxation Information Bulletin

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. Therefore the Council of T'Sou-ke First Nation has deemed it to be in the best interests of the First Nation to make laws for such purposes and The "*T'Sou-ke Nation Property Taxation Law, 2011*" and the "*T'Sou-ke Nation Property Assessment Law, 2011*" which came into force and effect on June 15, 2011. If you would like to review these laws they are posted on our website or you can obtain copies from Sandra Sprinkling the Tax Administrator.

What is Property Tax?

A tax on real property – the land and structures attached to the land.

Who is Liable for Taxation?

The Property Taxation Law applies to all interests in land and except as provided in Part V of the Law; all interests in land are subject to taxation under the Law.

Why Implement Property Taxation?

Property tax revenue, like real property, stays in the community where the tax is collected. Property taxes are used to finance many local programs and services. These include:

- Water services;
- Fire protection;
- Garbage collection;
- Road and lighting improvements; and
- Parks, recreation and cultural facilities.

These services will be of benefit to T'Sou-ke's taxpayers, lessees, residents, and businesses, and are necessary to support T'Sou-ke's economic development goals.

Who completes the Assessments?

The British Columbia Assessment Authority is contracted by the T'Sou-ke First Nation to provide assessment services. Therefore BC Assessment provides a valuation and classification of an interest in land and they will send out the Assessment Notices.

Who sets the tax rates?

T'Sou-ke Nation has the authority to set their own tax rates through their rates and expenditures laws which are annual laws. These laws are sent to the First Nation Tax Commission for approval. The Rates law sets the tax rate of tax to be applied to the assessed value of each class of lands, interests or rights. The rates are kept fairly with the neighboring municipality. The Expenditure law establishes the budget for the expenditure of revenues raised under its property taxation laws. If you would like to review these laws they are posted on our website or you can obtain copies from Sandra Sprinkling the Tax Administrator.

Contact Information

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