

BINCHE WHUT'EN
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 Binche Whut'en duly enacts as follows:

1. This Law may be cited as the *Binche Whut'en 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 *Binche Whut'en Property Assessment By-law, 2020*;

“First Nation” means the Binche Whut'en, 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 *Binche Whut'en Property Taxation By-law, 2020*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2025 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), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. 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.

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

7. 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. 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 23rd day of May, 2025, at Binche Reserve Number 2, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Jarrod Tom

Councillor Joshua Hallman

Councillor Corbin Tom

Councillor Sebastian Anatole

Councillor Veronica Campbell

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	5.33999
Class 2 - Utilities	23.57831

BINCHE WHUT'EN
ANNUAL EXPENDITURE 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 authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Binche Whut'en duly enacts as follows:

1. This Law may be cited as the *Binche Whut'en Annual Expenditure 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;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Binche Whut'en Property Assessment By-law, 2020*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Binche Whut'en, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Binche Whut'en Property Taxation By-law, 2020*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2025, and ending March 31, 2026, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. Binche Whut'en Contingency Reserve Fund is hereby established for the purposes of funding unforeseen operating expenditures and stabilizing the temporary impacts of cyclical local revenue decreases.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. 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.

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

12. 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.

13. (1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. 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 23rd day of May, 2025, at Binche Reserve Number 2, in the Province of British Columbia.

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Councillor Corbin Tom



Councillor Sebastian Anatole



Councillor Veronica Campbell

**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:

a. Property Tax Revenues: \$ 49,656.01

TOTAL REVENUES \$ 49,656.01

PART 2: EXPENDITURES

1. General Government Expenditures

a. General Administrative \$ 5,000.00

2. Community Development

a. Other regional Planning and Development \$ 30,000.00

3. Grants

a. Home owner grant "equivalents" \$ 5,500.00

4. Contingency Amount \$ 4,156.01

5. Transfers into reserve funds \$ 5,000.00

TOTAL EXPENDITURES \$ 49,656.01

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year \$ 0.00

2. Accumulated Deficit – revenue expenditures carried forward from the previous budget
year \$ 0.00

BALANCE \$ 0.00

APPENDIX A
RESERVE FUND BALANCES

1. Binche Whut'en Contingency Reserve Fund

Beginning balance as of April 01, 2025	\$	0.00
Transfers out		
a. to current year revenues:	\$	
b. to _____ reserve fund as a transfer:	\$	
c. moneys borrowed for another purpose:	\$	
Transfers in		
a. from current year revenues:	\$	5,000
b. from _____ reserve fund as a transfer to fund:	\$	
c. borrowed moneys repaid to fund:	\$	
Interest earned in current year:	\$	100
Ending balance as of March 31, 2026:	\$	5,100