



**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 Tzeachten First Nation in the Province of British Columbia,

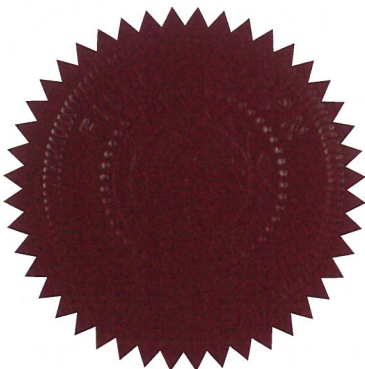
***Tzeachten First Nation  
Property Transfer Tax Amendment Law, 2017***

Dated at Kamloops, British Columbia this 13th day of February 2018.

On behalf of the First Nations Tax Commission

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



TZEACHTEN FIRST NATION  
PROPERTY TRANSFER TAX AMENDMENT LAW, 2017

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of the Tzeachten First Nation enacted the *Tzeachten First Nation Property Transfer Tax Law, 2013*, which came into force and effect on June 27, 2013;

B. The Council of the Tzeachten First Nation has determined it to be in the best interests of the Tzeachten First Nation to amend that law; and

C. Tzeachten Council has given notice of this Law and has considered representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Tzeachten First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Property Transfer Tax Amendment Law, 2017*.

2. Section 19 of the *Tzeachten First Nation Property Transfer Tax Law, 2013* is amended by

(a) deleting the word “and” at the end of paragraph (v);

(b) replacing the period at the end of paragraph (w) with a semi-colon, and adding the word “and” after the semi-colon; and

(c) adding the following new paragraph (x) after paragraph (w):

“(x) a transfer of a lease to a Tzeachten member where, in respect of the transfer,

(i) the Tzeachten member is the only transferee,

(ii) all of the transferees are Tzeachten members, or

(iii) the Tzeachten member and the Tzeachten member’s spouse are the only transferees,

provided that the transferee will hold the interest in land directly and not as a trustee, and the interest in land will be the transferee’s principal residence.”

3. A new section 19.1 is added to the *Tzeachten First Nation Property Transfer Tax Law, 2013*, as follows:

( **19.1** Where an exemption is given under paragraph 19(x), Tzeachten must

(a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person had the exemption not applied; and

(b) make the payment under paragraph (a) using moneys that are not local revenues.

4. 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 24 day of Jan, 2018, at the City of Chilliwack in the Province of British Columbia.

  
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**Chief Derek Epp**

  
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**Councillor Catherine R. Hall**

  
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**Councillor Loren Muth**

  
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**Councillor Melvin Williams Jr.**

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**Councillor Kenneth Malloway**

A quorum consists of **3**  
Council Members