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TSAWWASSEN FIRST NATION

Property Taxation Act

ANNUAL RATES REGULATION (2022)

Date Enacted: 24 May 2022

Order Number: O.044-2022

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Table of Regulation Changes

Section(s) Amended	Date	Order number	Come Into Force Date

Contents

- 1 Citation
- 2 Definitions
- 3 Annual Rates
- 4 Tax Payments, Penalties and Interest
- 5 Designation of Schedules

SCHEDULE A

SCHEDULE B

SCHEDULE C

Citation

- 1 This regulation may be cited as the *Annual Rates Regulation (2022)*.

Definitions

- 2 **In this Act:**

“Act” means the *Property Taxation Act (Tsawwassen)*.

Annual Rates

- 3 The tax rates shown in Schedules A are imposed and levied on the assessed value of land and improvements on Tsawwassen Lands, subject to the Act and other Regulations made under this Act, to meet the costs of the provision of local government services by Tsawwassen First Nation, pursuant to section 22(2)(c) of the Act.
- 4 The tax rates shown in Schedule B are imposed and levied on the assessed value of land and improvements, subject to the Act and other Regulations made under this Act, for:
 - (a) an education equivalency tax rate, pursuant to section 22(2)(a) of the Act, and
 - (b) tax rates sufficient to pay the requisitioned amounts to meet the costs of services as provided by Greater Vancouver Regional District (GVRD), South Coast British Columbia Transportation Authority (SCBCTA) and BC Assessment Authority (BCA) pursuant to section 22(2)(b) of the Act.
- 5 The tax rates shown in Schedule C are imposed and levied on the assessed value of the land, not including improvements.
- 6 Stahaken leasehold interests receive a credit in respect of Delta’s tax rate, pursuant to section 22 (5) and 22 (6) of the Act.

Tax Payments, Penalties and Interest

- 7 All taxes levied under this regulation are payable on or before July 4, 2022, pursuant to section 23(1) of the Act.
- 8 If all or part of the taxes levied under this regulation are unpaid after July 4, 2022, a penalty of 5% of the portion that remains unpaid must be added to the amount of the unpaid taxes pursuant to section 31 of the Act and the amount so added is deemed for all purposes to be part of the taxes, notwithstanding Sections 9 and 10 below.

- 9** If all or part of the taxes levied under this regulation are unpaid after September 2, 2022, a penalty of 5% of the portion of current year taxes, excluding any penalty amount applied under Section 8, that remains unpaid must be added to the amount of unpaid taxes pursuant to section 31 of the Act and the amount so added is deemed for all purposes to be part of the taxes.
- 10** Where a penalty addition would otherwise be applied under Section 8 above and the property owner is eligible for and subsequently claims the Home Owner Grant Equivalent for the current year and submits their Grant application to TFN on or before September 2, 2022, the penalty under Section 8 above shall not be applied to the portion of the taxes outstanding which was equal to the current year's Home Owner Grant Equivalent.
- 11** If all or any portion of taxes, together with any applicable penalties, remains unpaid after December 31 in the year imposed, the unpaid portion accrues daily interest, compounded annually at the rate that the province of British Columbia charges on outstanding balances in respect of income tax, pursuant to section 32 of the Act.
- 12** Pursuant to section 14 of the Act, a person is entitled to a refund of taxes due to a change in assessed property value for the respective year as provided by the assessor. The refundable amount includes simple, daily interest accruing thirty (30) days following the date the assessor processed the amendment in the form of a supplementary assessment. The refundable portion accrues interest at the rate that the province of British Columbia pays on refunds in respect of income tax. For certainty, only refunds due to a change in assessment are eligible to accrue interest refundable.

Designation of Schedules

- 13** Schedules A, B, and C are attached and designated as part of this regulation.

SCHEDULE A

Property Class	Local Government Services
Residential	2.3751
Utilities	42.6252
Major Industrial	8.1615
Light Industrial	8.1615
Business	8.9465
Recreation	8.3007
Farm	22.3503

(All rates are per \$1,000 of assessed value)

SCHEDULE B

Property Class	Education Equivalency	Educ. Equiv. Tax Credit	GVRD (Metro Vancouver)	SCBCTA (Translink)	BCA (BC Assessment)	Total
Residential	0.9840	0.0000	0.0381	0.2259	0.0349	1.2829
Utilities	12.7200	0.0000	0.1780	2.2370	0.4662	15.6012
Major Industrial	3.5200	0.0000	0.1296	1.4022	0.4662	5.5180
Light Industrial	3.5200	0.0000	0.1434	0.7822	0.1036	4.5492
Business	3.5200	0.0000	0.1434	0.7787	0.1036	4.5457
Recreation	2.0300	0.0000	0.0724	0.1564	0.0349	2.2937
Farm	6.9800	3.4900	0.0852	0.3239	0.0349	10.9140

(All rates are per \$1,000 of assessed value)

SCHEDULE C

Property Class	Drainage (charged on land only)
Residential	0.1352
Utilities	0.4732
Major Industrial	0.2358
Light Industrial	0.2358
Business	0.2585
Recreation	0.4765
Farm	1.2833

(All rates are per \$1,000 of assessed value)