



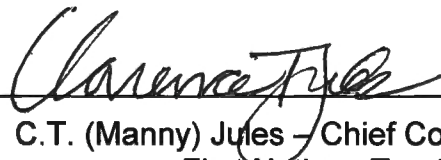
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Georgina Island First Nation in the Province of Ontario.

***Chippewas of Georgina Island First Nation
Assessment Law Amending Law, 2019***

Dated at Vancouver, British Columbia this 12th day of December, 2019.

On behalf of the First Nations Tax Commission



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



**CHIPPEWAS OF GEORGINA ISLAND FIRST NATION
ASSESSMENT LAW AMENDING LAW, 2019**

WHEREAS:

- A. Pursuant to subsection 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 in reserve lands;
- B. The Council of the Chippewas of Georgina Island First Nation enacted the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018* on May 22, 2018;
- C. The Province of Ontario has made legislative changes to move the valuation date for property assessment in the Province of Ontario from one year before the next assessment cycle to two years before the next four year assessment cycle;
- D. The First Nations Tax Commission has updated the *Sample Property Assessment Law* for First Nations located in Ontario to include definitions for the terms “pipe line” and “pipe line company”;
- E. A pipeline is located on the reserve lands of the Chippewas of Georgina Island First Nation;
- F. The Council of the Chippewas of Georgina Island First Nation deems it advisable and in the best interest of the First Nation to amend its Assessment Law through this amending law to maintain the same valuation date for property assessments as the Province of Ontario and to include the definitions related to pipelines; and
- G. The Council of the Chippewas of Georgina Island First Nation will request an exemption from the requirements of subsection 6(1) and 8(1) of the *First Nations Fiscal Management Act* in respect of this amending law.

NOW THEREFORE the Council of the Chippewas of Georgina Island First Nation duly enacts as follows:

- 1. This Law may be cited as the *Chippewas of Georgina Island First Nation Assessment Law Amending Law, 2019*.
- 2. The *Chippewas of Georgina Island First Nation Property Assessment Law, 2018* is amended by deleting subsection 5(4) and replacing it with the following new subsection 5(4):
 - (4) After 2020, for each subsequent period consisting of four (4) consecutive taxation years, interests in land are valued as of January 1 of the year that precedes the period by two (2) years.

3. The *Chippewas of Georgina Island First Nation Property Assessment Law, 2018* is amended by adding the following definitions to subsection 2(1) in alphabetical order:

“pipe line” means a transmission, distribution or field and gathering pipe line for the transportation of oil or gas, and includes

- (a) all valves, couplings, cathodic protection apparatus, protective coatings and casings,
 - (b) all haulage, labour, engineering and overheads in respect of such pipe line,
 - (c) any section, part or branch of any pipe line,
 - (d) any easement, right of way, permit or license area used by a pipe line company, and
 - (e) any franchise or franchise right,
- but does not include a pipe line or lines situate wholly within an oil refinery, oil storage depot, oil bulk plant or oil pipe line terminal;

“pipe line company” means a person, firm, partnership, association or corporation owning or operating a pipe line all or any part of which is in the reserve;

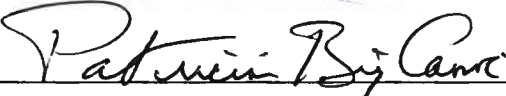
4. For clarity, the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018* remains in full force and effect, unaltered except as specifically set out in this law.
5. This law comes into force and effect the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of November, 2019, at Georgina Island, in the Province of Ontario.

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


Chief Donna BigCanoe


Councillor Benson BigCanoe


Councillor Patricia BigCanoe


Councillor Lauri Hoeg


Councillor William McCue