



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

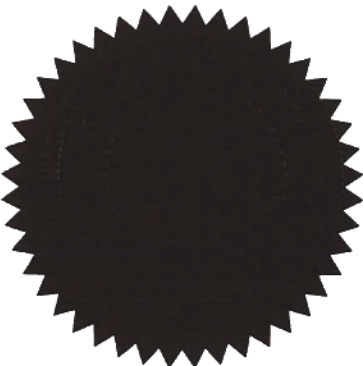
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Millbrook Band in the Province of Nova Scotia,

***Millbrook First Nation Annual Rates Law, 2019***

Dated at Kamloops, British Columbia this 31st day of October, 2019.

On behalf of the First Nations Tax Commission

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



**MILLBROOK FIRST NATION  
ANNUAL RATES LAW, 2019**

**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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

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, interests or rights in the reserve;

NOW THEREFORE the Council of the Millbrook First Nation duly enacts as follows:

1. This Law may be cited as the *Millbrook First Nation Annual Rates Law, 2019*.
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 *Millbrook Band of Indians Land Tax By-Law*, 1996;

“First Nation” means the Millbrook First Nation, 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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Millbrook Band of Indians Land Tax By-Law*, 1996.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2019 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. 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.

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

6. 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.


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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

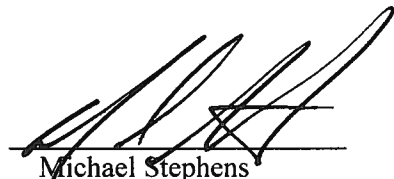
THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of September 2019,  
at Millbrook, in the Province of Nova Scotia.

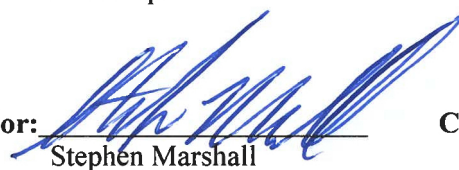
A quorum of Council consists of five (5) members of Council.

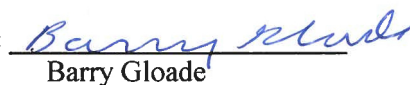
MILLBROOK FIRST NATION  
RATES BYLAW - 2019

Chief:   
Robert Gloade

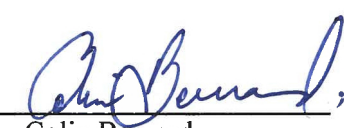
Councilor:   
Alex Cope

Councilor:   
Michael Stephens

Councilor:   
Stephen Marshall

Councilor:   
Barry Gloade

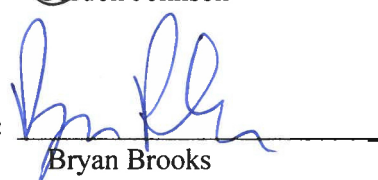
Councilor:   
Ward Markie

Councilor:   
Colin Bernard

Councilor: \_\_\_\_\_  
Chris Nasson

Councilor:   
Gordon Johnson

Councilor: \_\_\_\_\_  
Peter Gloade

Councilor:   
Bryan Brooks

Councilor:   
Barry Martin

Councilor: \_\_\_\_\_  
Adrian Gloade

**SCHEDULE  
TAX RATES**

<b>PROPERTY CLASS</b>	<b>RATE PER \$1000 OF ASSESSED VALUE</b>
Class 1 – Residential (Truro)	18.50
Residential (Truro Heights)	8.85
Residential (Cole Harbour)	11.10
Class 2 – Commercial (Truro)	45.00
Commercial (Truro Heights)	21.60
Commercial (Cole Harbour)	30.50
Class 3 – Resource Property	