



**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 Tsuut'ina Nation in the Province of Alberta,

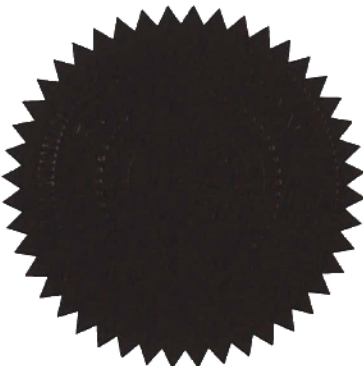
***Tsuut'ina Nation Annual Rates Law, 2019***

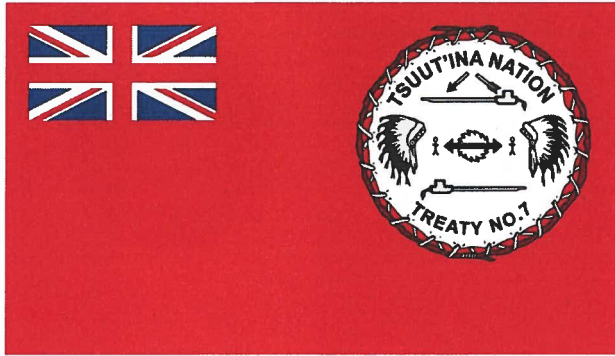
Dated at Kamloops, British Columbia this 31st day of October, 2019.

On behalf of the First Nations Tax Commission

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





## Tsuut'ina Nation Annual Rates Law, 2019

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasaaala.

**A Document to Ratify the Tsuut'ina Nation Annual Rates Law, 2019  
Within the Tsuut'ina Nation Lands, Alberta, Canada**

**Enacted on October 8, 2019 in Tsuut'ina Nation  
Coming Into Force Upon Approval by  
The First Nations Tax Commission.**

## **Preamble**

### **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 Tsuut'ina 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, interests or rights in the reserve;

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NOW THEREFORE the Council of the Tsuut'ina Nation duly enacts as follows:

1. This Law may be cited as the *Tsuut'ina 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 *Tsuut'ina Nation Property Assessment Law, 2018*;

"First Nation" means the Tsuut'ina 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;

"Tax Zone 1" means the reserve lands described in section 9(a) of the *Tsuut'ina Nation Property Tax Law, 2018*;

"Tax Zone 2" means the reserve lands described in section 9(b) of the *Tsuut'ina Nation Property Tax Law, 2018*;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsuut'ina Nation Property Tax Law, 2018*.

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.

# Signatory Page

**THIS LAW IS HEREBY DULY ENACTED** by Council on the 8<sup>th</sup> day of October, 2019, at the Tsuut'ina Nation, in the Province of Alberta.

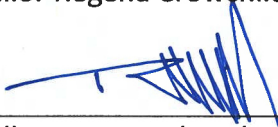
A quorum of Council consists of seven (7) members of Council.

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Chief Lee Crowchild

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Councillor Leon Littlelight


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Councillor Andy Onespot Sr.


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Councillor Regena Crowchild

  
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Councillor Brent Dodginghorse

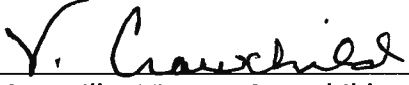
  
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Councillor Lee Roy Meguinis

  
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Councillor Lyle Dodginghorse

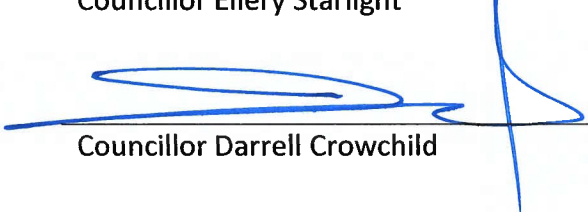
  
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Councillor Stanley Big Plume

  
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Councillor Darryl Whitney

  
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Councillor Kelsey Big Plume

  
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Councillor Vincent Crowchild

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Councillor Ellery Starlight

  
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Councillor Darrell Crowchild

**SCHEDULE A**  
**2019 TAX RATES – TAX ZONE 1**

PROPERTY CLASS	RATE PER \$100 of Assessed Value
Class 1 - Residential	
Class 2 - Non-Residential	
Vacant non-residential property	
Small business property	
Other non-residential property	3.8480
Class 3 - Farmland	
Class 4 - Machinery and Equipment	3.8480

**SCHEDULE B**  
**2019 TAX RATES – TAX ZONE 2**

PROPERTY CLASS	RATE PER \$100 of Assessed Value
Class 1 - Residential	
Class 2 - Non-Residential	
Vacant non-residential property	
Small business property	
Other non-residential property	1.982
Class 3 - Farmland	
Class 4 - Machinery and Equipment	