



First Nations Tax Commission
Commission de la fiscalité des premières nations

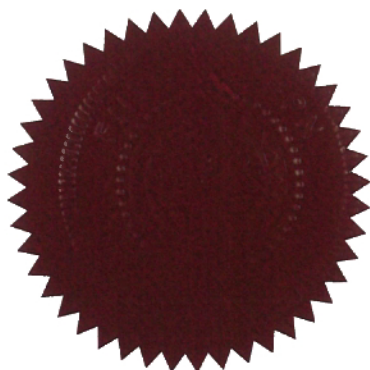
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the White Bear First Nations in the Province of Saskatchewan,

White Bear First Nations Annual Rates Law, 2017

Dated at Vancouver, British Columbia this 13th day of December, 2017.

On behalf of the First Nations Tax Commission

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



WHITE BEAR FIRST NATIONS ANNUAL RATES LAW 2017

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 First Nation has made a property assessment law and a property taxation law; and

C. Section 10 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 White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2017*.

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 *White Bear First Nations Property Assessment and Taxation By-Law 1997*;

“First Nation” means the White Bear First Nations, 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 *White Bear First Nations Property Assessment and Taxation By-Law 1997*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2017 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

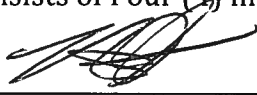
its objectives.

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 2nd day of November, 2017, at White Bear First Nations, in the Province of Saskatchewan.

A quorum of Council consists of Four (4) members of Council.



Chief Nathan Pasap



Councilor Robert McArthur



Councilor Bernard Shepherd



Councilor Debbie Maxie



Councilor Dez Standingready



Councilor Brett Standingready



Councilor Tanya Littlechief

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1 OF ASSESSED VALUE
<u>Saskatchewan</u>	
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	
Residential	
Multi-Unit Residential	
Seasonal Residential	
Commercial and Industrial	2.72 %
Elevators	
Railway Rights-of-Way and Pipeline	2.72 %