



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

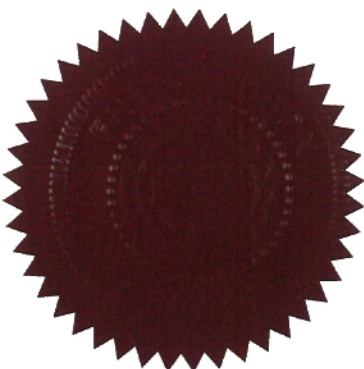
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beaver Lake Cree Nation in the Province of Alberta,

***Beaver Lake Cree Nation Annual Rates Law, 2017***

Dated at Kamloops, British Columbia this 3rd day of November, 2017.

On behalf of the First Nations Tax Commission

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



BAND COUNCIL RESOLUTION

Chronological no.	2017-2018
File Reference no..	32

NOTE: The words "from our Band Funds" "capital" or "revenue" whichever the case, must appear in all resolutions requesting expenditures from Band Funds

		Cash Free Balance
The council of the Beaver Lake Cree Nation		Capital account
Date of duly convened meeting September 11,2017	Province AB	Revenue account

**DO HEREBY RESOLVE**

**AT A DULY CONVENED** meeting of the Chief and Council of Beaver Lake Cree Nation #131 the following matter was discussed and passed.

**WHEREAS** the Chief and Council of Beaver Lake Cree Nation derive their authority from the creator and the citizens of Beaver Lake Cree Nation and are responsible for the peace order and good government of Beaver Lake Cree Nation; and

**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. 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;

**THEREFOR, NOW BE IT RESOLVED THAT;** the Council of the Beaver Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Beaver Lake Cree Nation 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 *Beaver Lake Cree Nation Property Assessment Law, 2016*;

“First Nation” means the Beaver Lake Cree 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 *Beaver Lake Cree Nation Property Taxation Law, 2016*.

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.

Quorum 3/4

  
Chief Germaine Anderson

  
Councillor Charlene Cardinal

  
Councillor Kurtis Gladue

  
Councillor Gary Lameman

FOR DEPARTMENTAL USE ONLY							
Expenditure	Authority (Indian act section)	Source of funds		Expenditure	Authority (Indian Act Section)	Source of funds	
		Capital	Revenue			Capital	Revenue
Recommending officer			Recommending officer				
_____ Signature		_____ Date		_____ Signature		_____ Date	
Approving officer			Approving officer				
_____ Signature		_____ Date		_____ Signature		_____ Date	



BEAVER LAKE  
CREE NATION

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**SCHEDULE  
2017 TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	22.7
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	19.0