



First Nations Tax Commission
Commission de la fiscalité des premières nations

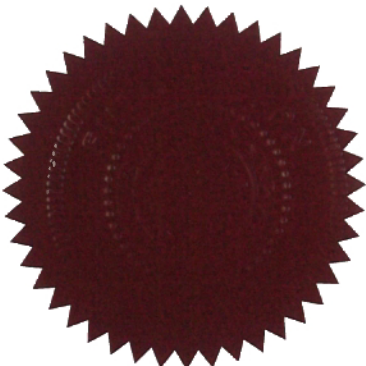
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Elsipogtog First Nation in the Province of New Brunswick,

Elsipogtog Annual Rates Law, 2017

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

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



ELSIPOGTOG 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. 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 *Elsipogtog* duly enacts as follows:

1. This Law may be cited as the *Elsipogtog 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 *Elsipogtog Property Assessment Law, 2015*;

“First Nation” means the *Elsipogtog* 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 *Elsipogtog Property Taxation Law, 2015*.

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.

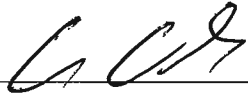
6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

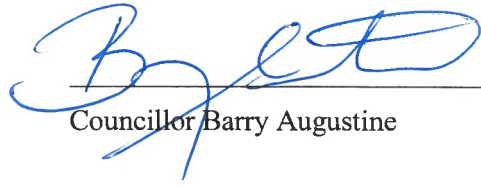
8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7 day of September, 2017, at Elsipogtog, in the Province of New Brunswick.

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



Chief Arren Sock



Councillor Barry Augustine

Councillor Jonothan Augustine

Councillor Stephen Augustine



Councillor Robert Francis

Councillor Dean Levi




Councillor Robert Levi



Councillor Nathan Miller

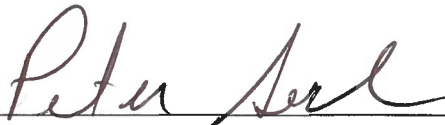
Councillor Joseph Dwayne Milliea

Councillor Joseph James Milliea



Councillor Joseph Simon

Councillor Jonathan Sock



Councillor Peter Sock

**SCHEDULE
TAX RATES**

Richibucto 15

Property Class	Rate Per \$1,000 of Assessed Value
Residential	25.1160
Non-Residential	41.3290

Soegao No. 35

Property Class	Rate Per \$1,000 of Assessed Value
Residential	16.8470
Non-Residential	28.9250

Elsipogtog - 2017 Tax Revenue Calculation

Taxpayer	Class	Assessed Values 2016
RCMP Office Building & Lot	Non-Residential	\$ 371,300.00
Landline Transfer (Bell) Building & Lot	Non-Residential	\$ 24,200.00
Telecommunications (Bell) Antenna, Building & Lot	Non-Residential	\$ 24,100.00
Bell Canada/Aliant Utility (Elsipogtog)	Non-Residential	\$ 4,124.79
Bell Canada/Aliant Utility (Berry Mills)	Non-Residential	\$ 5,723.40
Bell Mobility	Non-Residential	\$ 183,837.29
Total		<u>\$ 613,285.48</u>