Ottawa, Canada K1A 0H4

- I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Ocean Man First Nation, in the Province of Saskatchewan, at a meeting held on the 19th day of October 2016.
- Ocean Man First Nation
 Property Tax Rates By-law No. 2016-01

Dated at Ottawa, Ontario, this 5^H day of December 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Sardy-Bernett



OCEAN MAN FIRST NATION

PROPERTY TAX RATES BY-LAW, NO. 2016-01

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

- B. Section 8.1 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and
- C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Ocean Man First Nation, at a duly convened meeting, enacts as follows:

- 1. This By-law may be cited as the Ocean Man First Nation Property Tax Rates By-law.
- 2. In this By-law:

"By-law" means this property tax rates by-law;

"First Nation" means the Ocean Man First Nation, being a band as defined under the *Indian Act*;

"Property Taxation By-law" means the Ocean Man First Nation Property Assessment and Taxation By-law;

"Reserve" means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*; and

"taxable property" means property in the Reserve that is subject to taxation under the Property Taxation By-law.

- 3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.
- 4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than \$ 1.00, the taxable property shall be taxed at \$ 0.00 for the taxation year.
- 5. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.

- **6.** Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
- 7. This By-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.
- **8.** The schedule attached to this By-law forms part of and is an integral part of this By-law.
- 9. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW	IS HEREBY	ENACTED by	Council at a duly	convened	meeting held
on the <u>1944</u>	day of 🙋 🗸	har	, 2016 .		_

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

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Chief Cor	nstance Big	g Eagle	

Laye meantrus

Councillor Faye McArthur

Councillor Ernest Standingready

Councillor Daniel Akachuk

Councillor Trevor Ewack

Councillor Craig Big Eagle

SCHEDULE "A" 2016 Rates Bylaw

Property Class

Mill Rate per \$1000 of assessed value

Non-Arable (Range) Land and Improvements	10.16
Other Agricultural Land and Improvements	10.16
Residential	9.19
Multi-Unit Residential	9.19
Seasonal Residential	9.19
Commercial and Industrial	23.67
Resource - including Oil Wells and Pipelines	26.43
Elevators	23.67
Railway Rights of Way and Pipeline	23.67