

Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

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
Eskasoni First Nation, in the Province of Nova Scotia, at a meeting held
on the 24th day of November 2015.

- **Eskasoni First Nation
Property Rates By-law, 2015**

Dated at Gatineau, Quebec

this 15 day of December 2015.

A handwritten signature in blue ink, appearing to read 'Carolyn Bennett'.

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

**ESKASONI FIRST NATION
PROPERTY TAX RATES BY-LAW, NO. 2015**

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 52 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 Eskasoni, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the *Eskasoni First Nation Property Tax Rates By-law, 2015*.
2. In this By-law:

“By-law” means this property tax rates by-law;

“First Nation” means the Eskasoni, being a band as defined under the *Indian Act*;

“Property Taxation By-law” means the *Eskasoni First Nation Property Assessment and Taxation By-law, No. 2012*;


“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 2015 shall be determined by imposing the rates set out in Schedule “A” for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.
4. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.
5. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
6. 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.
7. The schedule attached to this By-law forms part of and is an integral part of this By-law.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 24th day of November, 2015.

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


Chief Leroy Denny

Councillor Derek Johnson


Councillor Allan Jeddore

Councillor Chris Stevens

Councillor Gerald Francis


Councillor Eldon Gould

Councillor John Toney


Councillor Dion Denny


Councillor Bertram Bernard

Councillor Kimberly Marshall


Councillor Brendon Poulette


Councillor Barry Francis

Councillor Leon Denny

SCHEDULE "A" - TAX RATES

<u>Property Class</u>	<u>Mill Rate per \$100 of assessed value</u>
Residential	2.006
Commercial	5.249