



**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 Whitecap Dakota First Nation in the Province of Saskatchewan,

***Whitecap Dakota First Nation Annual Rates Law, 2015***

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

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



**WHITECAP DAKOTA FIRST NATION  
ANNUAL RATES LAW, 2015**

**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 to be applied to assessed value of each class of lands, interests or rights in the reserve;

**NOW THEREFORE** the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Rates Law, 2015*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under the Act;

“Assessment Law” means the *Whitecap Dakota First Nation Property Assessment Law, 2012*;

“Property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“Taxable property” means the property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Whitecap Dakota First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 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. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than 100.00 one hundred dollars (\$100), the taxable property shall be taxed at 100.00 dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Fiscal Management Board gives notice to council pursuant to the Act that the third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Fiscal Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the council under this Law and Act.

6. 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.
7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
8. 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.
9. The Schedule attached to this Law forms part of and is an integral part of this Law.
10. 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 5<sup>th</sup> day of October, 2015 at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of (2) members of Council

  
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Chief Darcy Bear

  
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Councillor Dwayne Eagle

  
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Councillor Frank Royal

## SCHEDULE

### TAX RATES

<u>Property Class</u>	<u>Rates per \$1000 of Taxable Assessed Value</u>
Residential	12.7668
Multi-Unit Residential	18.4107
Commercial and Industrial	23.1791