

Ministre des Affaires autochtones  
et du développement du Nord



Minister of Aboriginal Affairs and  
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, 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 30th day of September 2014.

- **Eskasoni First Nation  
Property Tax Rates By-law, 2014**

A handwritten signature in black ink, appearing to read "S. Desautels".

Dated at Ottawa, Ontario, this 21<sup>st</sup> day of *February* 2015.

**ESKASONI FIRST NATION  
PROPERTY TAX RATES BY-LAW, NO. 2014**

**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, 2014*.

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 2014 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.

8. This By-law comes into force and effect on approval by the Minister of Aboriginal Affairs

and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 30 day of *September*, 2014.

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

  
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## SCHEDULE "A" – TAX RATES

Property Class	<u>Mill Rate per \$100 of assessed value</u>
Residential	2.026
Commercial	4.977