



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Alexander First Nation in the Province of Alberta,

Alexander First Nation Annual Rates Law, 2009

Dated at Kamloops, British Columbia this 29th day of May, 2009.

On behalf of the First Nations Tax Commission

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



**ALEXANDER FIRST NATION
ANNUAL RATES LAW, 2009**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical 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 Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical 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 the Alexander First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Alexander First Nation Annual Rates Law, 2009*.
2. In this Law:

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

“Assessment Law” means the *Alexander First Nation Property Assessment and Taxation By-law*;

“First Nation” means the Alexander First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law made 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 *Alexander First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial 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 the Act.

5. 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.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. 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.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2009, at Alexander, in the Province of Alberta.

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



Allan Paul - Chief



Kurt Burnstick - Councillor

Sheldon Arcand - Councillor



Martin Arcand - Councillor



Norman Kootenay - Councillor

Bernard Paul - Councillor

Henry Arcand - Councillor

**SCHEDULE
2009 TAX RATES**

| PROPERTY CLASS | % OF ASSESSED VALUE |
|-----------------------------------|--|
| <u>Alberta</u> | |
| Class 1 – Residential | 1.55% of assessed value |
| Class 2 - Non-Residential | Reserve 134 - 2.20% of assessed value |
| | Reserve 134A - 1.16% of assessed value |
| Class 3 – Farmland | 1.55% of assessed value |
| Class 4 - Machinery and Equipment | 1.55% of assessed value |