



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 Buffalo Point First Nation in the Province of Manitoba,

***Buffalo Point First Nation
Property Taxation Amendment Law, 2012***

Dated at Kamloops, British Columbia this 25th day of June, 2012.

On behalf of the First Nations Tax Commission

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



**BUFFALO POINT FIRST NATION
PROPERTY TAXATION AMENDMENT LAW, 2012**

WHEREAS:

A. The Chief and Council of the Buffalo Point First Nation ("First Nation") wish to amend the *Buffalo Point First Nation Property Taxation Law, 2011* ("Taxation Law"), made under section 5 of the *First Nations Fiscal and Statistical Management Act*; and

B. The Council of the First Nation will request an exemption under subsections 6(2) and 8(2) of the *First Nations Fiscal and Statistical Management Act* from the First Nations Tax Commission with respect to this amending law,

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

1. This Law may be cited as the *Buffalo Point First Nation Property Taxation Amendment Law, 2012*.

2. In subsection 14(1) of the Taxation Law, the reference to "January 30" is deleted and replaced with "April 30".

3. A new paragraph 14(2)(e) is inserted into the Taxation Law as follows:

"(e) the amount of taxes levied on the property in the current taxation year under this Law;"

and the existing paragraph (e) is renumbered as paragraph (f).

4. Section 54 of the Taxation Law is repealed and replaced with the following new section 54:

"Despite any provision to the contrary, the following deadlines are extended for the 2012 taxation year as indicated:

(a) the deadline for adopting a law setting the rate of tax to be applied to all interests in land under subsection 12(1) is extended to June 30, 2012;

(b) the deadline for when taxes are due and payable under subsection 13(1) is extended to August 6, 2012;

(c) the deadline for the creation of the tax roll under subsection 14(1) is extended to June 30, 2012;

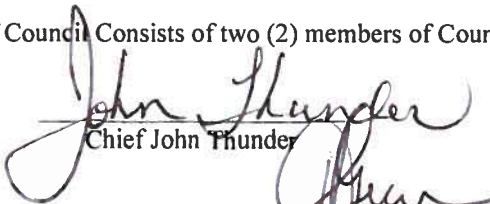
(d) the deadline for mailing taxes notices under subsection 15(1) is extended to July 6, 2012; and

(e) the date when penalties under section 23 and interest under section 24 apply is extended to August 6, 2012.

5. This amending 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 22 day of June, 2012 at Buffalo Point, in the Province of Manitoba.

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


Chief John Thunder

Councillor Drew Thunder

Councillor Herman Green