

White Bear First Nations
Band Council Resolution

Motion Number:	2007-2008/21
Purpose:	White Bear First Nations Tax Rates By-law 2007
Date	September 5, 2007
<p>That pursuant to a Resolution passed at a duly convened meeting of the Council of the White Bear First Nations ("White Bear") at the office of White Bear on the 5th day of September, 2007 the Council of White Bear have authorized the following:</p> <p>WHEREAS Pursuant to subsection 83(1)(a) of the <i>Indian Act</i>, R.S.C. 1985, c.I-5, the Council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose; and</p> <p>WHEREAS the Council of the White Bear First Nations enacted the White Bear First Nations Property Assessment and Taxation Bylaw on April 23, 1998; and</p> <p>WHEREAS the Council has caused an assessment to be made of all property shown on the assessment roll for 2007; and</p> <p>NOW BE IT THEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the <i>Indian Act</i> and in particular section 83(1) for the purpose of establishing annual rates of taxation.</p> <ol style="list-style-type: none"> 1. This bylaw may be cited for all purposes as the White Bear First Nations 2007 Tax Rates Bylaw. 2. Pursuant to section 11 of the White Bear First Nations Property Assessment and Taxation Bylaw, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached. <p>This bylaw is hereby enacted by Council at a duly convened meeting held on the 5th day of September 2007.</p>	


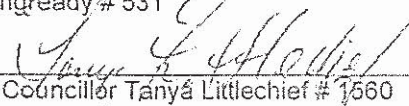

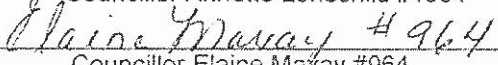
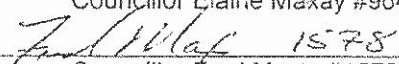

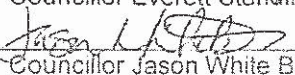
Motioned by: Councillor Stacy Lonethunder
Seconded by: Councillor Jason Whitebear
Motion Carried

White Bear First Nations

Band Council Resolution # 2007-2008/21

Quorum 5(five)

"Tax Rates By-law 2007"

 Chief Brian Standingready # 531	
Councillor Robert G. Big Eagle #547	 Councillor Tanya Littlechief # 1560
Councillor Annette Lonechild #1064	 Councillor Stacy Lonethunder #1296
 Councillor Elaine Maxay #964	Councillor Debbie Maxie #749
 Councillor Fred Maxie #1578	Councillor Francis J. McArthur #512
Councillor Sarah McArthur #715	 Councillor Everett Standing Ready #1200
Councillor Bruce Standingready #933	 Councillor Jason White Bear #1901

**WHITE BEAR FIRST NATIONS
2007 TAX RATES
SCHEDULE A**

The Council of the White Bear First Nations hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

COLUMN 1		COLUMN 2
Classes of land and improvements as prescribed under Schedule II and Section 11 of the <i>White Bear First Nations Property Assessment and Taxation Bylaw</i> .		Rate of Tax applied against the assessed value of the land and improvements as determined in accordance with Part VII of the <i>White Bear First Nations Property Assessment and Taxation Bylaw</i> .
	class	
Agricultural	(a)(b)	
Residential	(c) (d)	
Seasonal Residential	(e)	
Commercial and Industrial	(f)(g)(h)(i)	30.0000

Annex "A"

October 17, 2007

White Bear First Nation

NAME OF BAND:

Regional Municipality of Moose Mountain

TAX REFERENCE:

Property Classification	Regional Municipality of Moose Mountain 2007 Rates	White Bear First Nations 2007 Tax Rates	Variance %
4) Commercial and Industrial	34.5400	30.0000	-13.1442

October 17, 2007

NAME OF BAND: White Bear First Nation

Year over Year Variance

Property Classification	White Bear First Nations 2006 Tax Rates	White Bear First Nations 2007 Tax Rates	Variance %
4) Commercial and Industrial	29.7000	30.0000	1.0101

Property Classification	Regional Municipality of Moose Mountain 2006 Tax Rates	Regional Municipality of Moose Mountain 2007 Tax Rates	Variance %
4) Commercial and Industrial	35.4950	34.5000	-2.8032



FIRST NATIONS TAX COMMISSION MEETING – October 22, 2007

AGENDA ITEM:

Approval of Section 83 *Indian Act* By-laws.

PURPOSE:

To seek a recommendation for ministerial approval of the *White Bear First Nations 2007 Tax Rates By-law*.

SUMMARY

- The White Bear First Nations is located in southern Saskatchewan, in the Regional Municipality of Moose Mountain. The First Nation enacted its *Property Assessment and Taxation By-law* on April 23, 1998. The taxable interests on reserve are all within the commercial and industrial property classes. A quorum of council consists of five members. The Chief is Brian Standingready.
- The by-law establishes a tax rate of 30.00 mills for the 2007 taxation year as set out in Schedule "A". The First Nation set this tax rate notwithstanding that their tax reference jurisdiction (Moose Mountain) set a higher tax rate of 34.54 mills. The rate is amended annually as prescribed in section 11 of the Band's *Property Assessment and Taxation By-law*. The First Nation has adopted a rate which is lower than the rate adopted by the regional municipality for the same taxation year. The attached chart, Annex "A", compares the First Nations' tax rate against the tax rate of the municipality. Annex "B" compares the year over year tax rates of the First Nation and the municipality.
- The by-law has been reviewed to ensure it complies with the *Canadian Charter of Rights and Freedoms*, conforms to the principles of natural justice and is not ultra vires the *Indian Act* and FNTC rates policy. No ministerial liability will be incurred by the approval of this by-law.

RECOMMENDATION

That the First Nations Tax Commission recommend the *White Bear First Nations 2007 Rates By-law* for approval by the Minister.

Authorized: C.T. Jules, CEO
Reviewed: K. Scopick, COO
Reviewed: R. Beaudry, Senior Tax Advisor
Prepared by: A. Thomas, Senior Tax Advisor