



First Nations Tax Commission
Commission de la fiscalité des premières nations

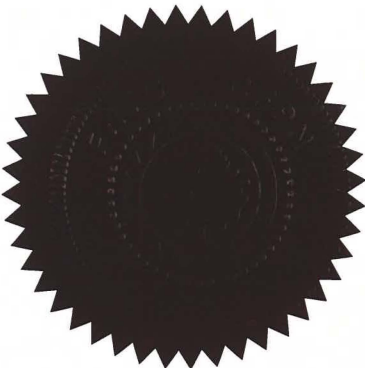
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beaver Lake Cree Nation in the Province of Alberta,

Beaver Lake Cree Nation Annual Tax Rates Law, 2020

Dated at Kamloops, British Columbia this 22nd day of October, 2020.

On behalf of the First Nations Tax Commission

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



BAND COUNCIL RESOLUTION

Chronological no.	2020-2021
File Reference no.	11

NOTE: The words "from our Band Funds" "capital" or "revenue" whichever the case, must appear in all resolutions requesting expenditures from Band Funds

The council of the Beaver Lake Cree Nation		Cash Free Balance
		Capital account
Date of duly convened meeting August 31,2020	Province AB	Revenue account

DO HEREBY RESOLVE

AT A DULY CONVENED meeting of the Chief and Council of Beaver Lake Cree Nation #131 the following matter was discussed and passed.

RE: Annual Tax Rates 2020

WHEREAS the Chief and Council of Beaver Lake Cree Nation derive their authority from the creator and the citizens of Beaver Lake Cree Nation and are responsible for the peace order and good government of Beaver Lake Cree Nation; and

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 and interests or rights in reserve lands, including laws to establish tax rates and apply them to the assessed value of those lands and interests or rights;
- B. The council of the First Nation has made a property assessment law and a property taxation law; and
- C. Subsection 10(1) 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 of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Beaver Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Beaver Lake Cree Nation Annual Tax Rates Law, 2020*.
2. In this Law:

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

"Assessment Law" means the *Beaver Lake Cree Nation Property Assessment Law, 2016*;

"First Nation" means the Beaver Lake Cree Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" has the meaning given to that term in the Taxation Law; and

"Taxation Law" means the *Beaver Lake Cree Nation Property Assessment Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2020 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. 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.

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

6. 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.

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

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

Quorum 3/4


Chief Germaine Anderson


Councillor Charlene Cardinal

Councillor Shirley Paradis


Councillor Felix Lewis

FOR DEPARTMENTAL USE ONLY							
Expenditure	Authority (Indian act section)	Source of funds		Expenditure	Authority (Indian Act Section)	Source of funds	
		Capital	Revenue			Capital	Revenue
Recommending officer			Recommending officer				
_____ Signature		_____ Date	_____ Signature		_____ Date		
Approving officer			Approving officer				
_____ Signature		_____ Date	_____ Signature		_____ Date		



BEAVER LAKE
CREE NATION

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**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
<u>Alberta</u>	
Class 1 – Residential	24.8566
Class 2 - Non-Residential	
Class 3 - Farmland	
Class 4 - Machinery and Equipment	22.2099