



First Nations Tax Commission
Commission de la fiscalité des premières nations

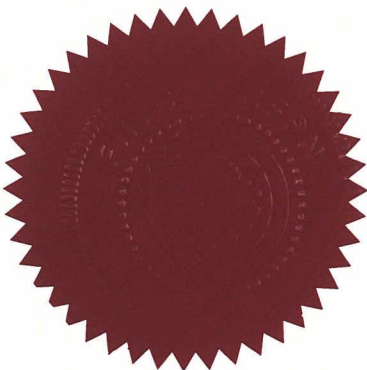
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Muskeg Lake Cree Nation in the Province of Saskatchewan,

***Muskeg Lake Cree Nation
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission

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



**MUSKEG LAKE CREE NATION
ANNUAL TAX RATES LAW, 2021**

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 Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Tax Rates Law, 2021*.
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 *Bylaw No. 1 of the Muskeg Lake Indian Reserve #102A (Land Tax Bylaw)*;

“First Nation” means the *Muskeg 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 Bylaw No. 1 of the Muskeg Lake Indian Reserve #102A (Land Tax Bylaw)*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of October , 2021, at Muskeg Lake Cree Nation, in the Province of Saskatchewan.

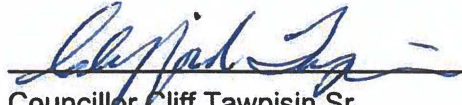
A quorum of Council consists of four (4) members of Council.



Chief Kelly J Wolfe



Councillor Carol Lafond



Councillor Cliff Tawpisin Sr.

Councillor Cal Arcand



Councillor Curtis Lafond

Councillor Tina Arcand

Councillor Terran Keewatin

**SCHEDULE
TAX RATES**

PROPERTY CLASS

RATE PER \$1000 OF
ASSESSED VALUE

Saskatchewan

Non-Arable (Range) Land and Improvements

Other Agricultural Land and Improvements

Residential

Multi-Unit Residential

Seasonal Residential

Commercial and Industrial

18.3876

Elevators

Railway Rights-of-Way and Pipeline