



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

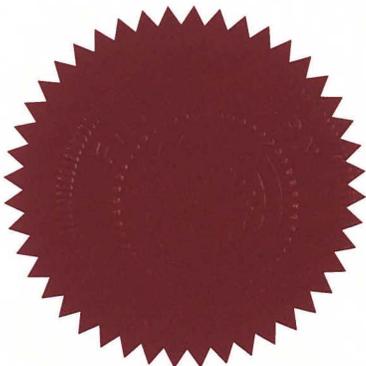
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stoney Nation in the Province of Alberta,

***Stoney 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





**STONEY NATION  
COUNCIL RESOLUTION**

**Chronological No: 2021-029**

**File Reference**

<b>THE COUNCIL OF THE STONEY TRIBE</b>			
<b>TERRITORY</b>	<b>TREATY NUMBER SEVEN SOUTHERN ALBERTA</b>		
<b>PLACE</b>	<b>MORLEY, ALBERTA</b>		
<b>DATE</b>	<b>20</b>	<b>September</b>	<b>AD 2021</b>
	<b>DAY</b>	<b>MONTH</b>	<b>YEAR</b>

**WHEREAS** the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

**WHEREAS** the Stoney Tribal Council has circulated virtually for approval ~~in quorum at a duly convened meeting~~ on the 20 day of September, 2021; and

**STONEY 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 BE IT RESOLVED THAT:** the Council of the Stoney Nation duly enacts as follows:

1. This Law may be cited as the Stoney 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 the Stoney Property Tax By-law;

“First Nation” means the Stoney 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 Stoney Property Tax By-law.

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.

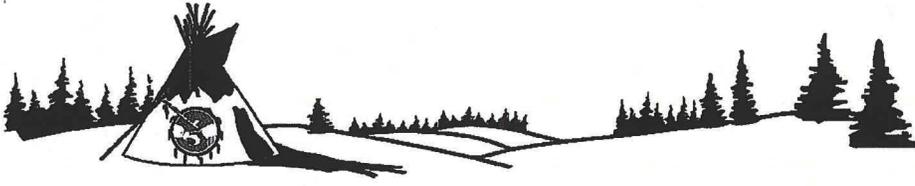
4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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.



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**THEREFORE BE IT RESOLVED THAT:**

**THIS LAW IS HEREBY DULY ENACTED** by Council on the 6 day of October, 2021, at Calgary, in the Province of Alberta.

**QUORUM: Nine (9)**

 Chief Darcy Dixon	 Chief Aaron Young	 Chief Clifford Poucette
 Councilor Rex Daniels	 Councilor Charles Mark	 Councilor Hank Snow
 Councilor Rod Hunter	 Councilor Jordie Mark	 Councilor Rarus Twoyoungmen
 Councilor Anthony Bears paw	 Councilor Verna Powderface	 Councilor Krista Hunter
 Councilor Pierre Lefthand	 Councilor Boyd Wesley	 Councilor Shane Crawler

<b>1. Fund Code</b>	<b>2. Computer Balances</b>		<b>3. Expenditures</b>	<b>4. Authority</b>	<b>5. Source of Funds</b>
	<b>A: Capital</b>	<b>B: Revenue</b>			<b>Capital</b>
	\$	\$	\$		<b>Revenue</b>
<b>Recommended</b>	_____		<b>Approved</b>	_____	
	<b>Date</b>			<b>Date</b>	

**SCHEDULE  
TAX RATES**

**PROPERTY CLASS**

**RATE PER \$1,000  
of Assessed Value**

Class 2 - Non-Residential  
Class 4 - Machinery and Equipment

15.2805  
8.9479