



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 Beardy's and Okemasis' Cree Nation in the Province of Saskatchewan,

*BEARDY'S AND OKEMASIS' CREE NATION  
ANNUAL TAX RATES LAW, 2023*

Dated at Kamloops, British Columbia this 20th day of October, 2023.



  
\_\_\_\_\_  
Chief Commissioner C.T. (Manny) Jules  
On behalf of the First Nations Tax Commission





# Beardy's & Okemasis Band

BOX 340, DUCK LAKE, SASKATCHEWAN, S0K 1J0 Tel: (306) 467-4523 Fax: (306) 467-4402

Chronological Number:

## BAND COUNCIL RESOLUTION

File Reference:

2023 - 2024 - 023

NOTE: the word "From our Band Funds", "Capitol" or "Revenue" whichever is the case, must appear on all resolutions requesting expenditures from Band Funds

The Council of the:	<u>Beardy's &amp; Okemasis Band 96 &amp; 97</u>	Current Capital Balance	\$ _____
District:	<u>North Central District</u>	Committed:	\$ _____
Province:	<u>Saskatchewan</u>	Current Revenue Balance	\$ _____
Place:	<u>Beardy's &amp; Okemasis Reserve</u>	Committed:	\$ _____
Date:	<u>30 / 08 / 2023</u>		
	Day/Month/Year		

### DO HEREBY RESOLVE:

#### BEARDY'S AND OKEMASIS' CREE NATION ANNUAL TAX RATES LAW, 2023

#### 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 Beardy's and Okemasis' Cree Nation duly enacts as follows:

1. This Law may be cited as the *Beardy's and Okemasis' Cree Nation Annual Tax Rates Law, 2023*.
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 *Beardy's and Okemasis' Cree Nation Property Assessment Law, 2022*;
  - "First Nation" means the Beardy's and Okemasis' 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 *Beardy's and Okemasis' Cree Nation Property Taxation Law, 2022*.
3. Taxes levied pursuant to the Taxation Law for the taxation year 2023 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.



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The Council of the: Beardy's & Okemasis Band 96 & 97 Current Capital Balance \$ \_\_\_\_\_

District: North Central District Committed: \$ \_\_\_\_\_

Province: Saskatchewan Current Revenue Balance \$ \_\_\_\_\_

Place: Beardy's & Okemasis Reserve Committed: \$ \_\_\_\_\_

Date: \_\_\_\_\_  
Day/Month/Year

### DO HEREBY RESOLVE:

- The Schedule attached to this Law forms part of and is an integral part of this Law.
- 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 30<sup>th</sup> day of August, 2023 at Beardy's & Okemasis, in the Province of Saskatchewan.

A Quorum for this Band  
Consists of 4  
Council Members

[Signature]  
Councillor  
Councillor

[Signature]  
Chief  
[Signature]  
Councillor  
Councillor

[Signature]  
Councillor  
Councillor

### FOR DEPARTMENTAL USE ONLY

1. Band Fund Code	2. Computer Balances A. Capitol	B. Revenue \$ _____	3. Expenditures \$ _____	4. Authority Indian Act Section	5. Source of Funds Capitol Revenue
6. Recommended Date _____ Recommending Officer _____			7. Approved Date _____ Approving Officer _____		

**SCHEDULE  
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Commercial & Industrial	18.26
Residential	12.406
Agricultural	7.519