



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 Bigstone Cree First Nation in the Province of Alberta,

*BIGSTONE 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





File Reference No.

BCR# 036-23-24

BIGSTONE COUNCIL RESOLUTION

Date of duly convened meeting	Day: 04	Month: 10	Year: 23	Province: Alberta
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ANNUAL TAX RATES LAW, 2023

WHEREAS, the Chief and Council of Bigstone Cree Nation met at a duly convened meeting on the above date and;

WHEREAS, the Chief and Council of Bigstone Cree Nation are empowered to act on behalf of its' Membership 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 Bigstone Cree Nation duly enacts as follows:

1. This Law may be cited as the *Bigstone 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 *Bigstone Cree Nation Property Assessment and Taxation By-law*;

"First Nation" means the Bigstone 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 *Bigstone Cree Nation Property Assessment and Taxation By-law*.

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.
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 4th day of October, 2023, at Wabasca, in the Province of Alberta.

Quorum: 6 (six)

Wabasca Council: **Lawrence Oar**

Elvis Oar
Chipewyan Lake Council: **Elvis Oar**

Wabasca Council: **Dwayne Yellowknee**

PY
Wabasca Council: **Peter Young**

Calling Lake Council: **Loretta Gladue**

Andy Alook
Chief: **Andy Alook**

Gloria Anderson
Calling Lake Council: **Gloria Anderson**

Denise Rathbone
Wabasca Council: **Denise Rathbone**

Samantha Greyeyes
Wabasca Council: **Samantha Greyeyes**

Eva Yellowknee
Chipewyan Lake Council: **Eva Yellowknee**

Freda Alook-Gambler
Wabasca Council: **Freda Alook-Gambler**

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000	of Assessed Value
Class 2 - Non-Residential		25.2740
Class 4 - Machinery and Equipment		21.6200