



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 Paqtnkek Mi'kmaw Nation in the Province of Nova Scotia,

PAQTNKEK MI'KMAW NATION ANNUAL TAX RATES LAW, 2023

Dated at Kamloops, British Columbia this 30th day of November, 2023.



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



**PAQTNKEK MI'KMAW 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 Paqtnkek Mi'kmaw Nation duly enacts as follows:

1. This Law may be cited as the *Paqtnkek Mi'kmaw 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 *Paqtnkek Mi'kmaw Nation Property Assessment Law, 2018*;

“First Nation” means the Paqtnkek Mi'kmaw 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 *Paqtnkek Mi'kmaw First Nation Property Taxation Law, 2018*.

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. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. 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.

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


7. 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.

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


9. 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 27 day of November, 2023, at Afton, in the Province of Nova Scotia.

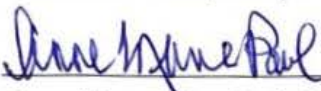
A quorum of Council consists of four (4) members of Council.



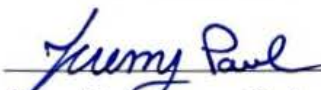
Chief – Cory Julian



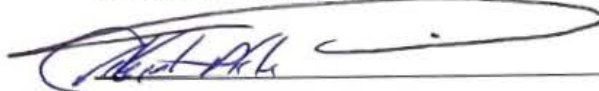
Councillor – Kerry Prosper



Councillor – Anne Marie Paul



Councillor – Jeremy Paul



Councillor – Robert Pictou

Councillor – Judy Bernard-Julian

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$100 OF ASSESSMENT
Residential	1.112
Commercial	1.672
Resource	1.112