

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 OKEMSIS' CREE NATION ANNUAL TAX RATES LAW, 2024

Dated at Kamloops, British Columbia this 15th day of August, 2024.



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



BEARDY'S AND OKEMSIS' CREE NATION ANNUAL TAX RATES LAW, 2024

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 Okemsis' Cree Nation duly enacts as follows:

- 1. This Law may be cited as the Beardy's and Okemsis' Cree Nation Annual Tax Rates Law, 2024.
- 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 Okemsis' Cree Nation Property Assessment Law, 2022;
- "First Nation" means the Beardy's and Okemsis' 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 Okemsis' Cree Nation Property Taxation Law, 2022.
- 3. Taxes levied pursuant to the Taxation Law for the taxation year 2024 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.

	the day after it is approved by the First Nations 1ax
THIS LAW IS HEREBY DULY ENACTED A quarum of Council consists of	by Council on the That day of August, 2027 at
A quorum of Council consists of	(
Chief Edwin Ananas	Councillor Warren Seesequasts
Councillor Sheryl Okemaysim	Councillor Christopher Gamble
Councillor Howard Cameron	Councillor Nicole Gamble
Councillor Melante-Gardypie	

SCHEDULE TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Commercial & Industrial	18.75
Residential	12.66
Agricultural	7.858