



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 Elsipogtog First Nation in the Province of New Brunswick,

*ELSIPOGTOG FIRST NATION ANNUAL TAX RATES LAW, 2025*

Dated at Kamloops, British Columbia this 16th day of October, 2025.



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



**ELSIPOGTOG FIRST NATION  
ANNUAL TAX RATES LAW, 2025**

**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 Elsipogtog First Nation duly enacts as follows:

1. This Law may be cited as the *Elsipogtog First Nation Annual Tax Rates Law, 2025*.

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 *Elsipogtog First Nation Property Assessment Law, 2015*;

“First Nation” means the Elsipogtog First 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 *Elsipogtog First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2025 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 15<sup>th</sup> day of September 2025, at Elsipogtog, in the Province of New Brunswick.

A quorum of Council consists of five (5) members of Council.



Chief Arren James Sock

Councillor Jonathan David  
Augustine

Councillor Stephen Peter  
Augustine



Councillor Teagan Sundin  
Copage

Councillor Cameron Noam  
Francis

Councillor Joseph Dennis Jacob  
Francis

Councillor Joseph Garet Mario  
Francis



Councillor Robert Leo Francis

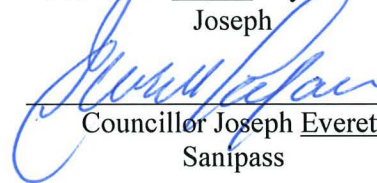


Councillor Amber Crystal Tanya  
Joseph



Councillor Dean Francis Levi

Councillor Jody Millier



Councillor Joseph Everett  
Sanipass

Councillor Peter George Sock

**SCHEDULE  
TAX RATES**

**Richibucto No. 15**

| Property Class  | Rate Per \$100.00<br>of Assessed Value |
|-----------------|----------------------------------------|
| Residential     | 1.9590                                 |
| Non-Residential | 3.9423                                 |

**Soegao No. 35**

| Property Class  | Rate Per \$100.00<br>of Assessed Value |
|-----------------|----------------------------------------|
| Residential     | 1.9425                                 |
| Non-Residential | 4.1898                                 |