



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 Tsuut'ina Nation in the Province of Alberta,

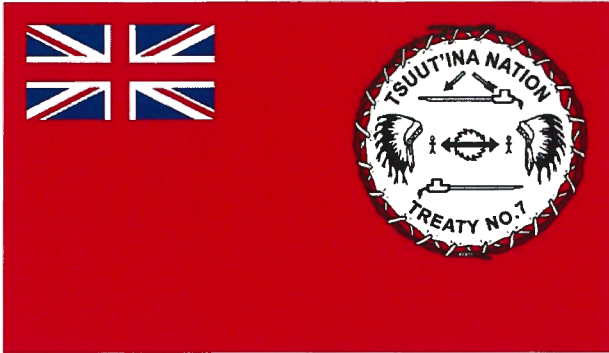
Tsuut'ina Nation Annual Rates Law, 2018

Dated at Kamloops, British Columbia this 10th day of August, 2018.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





Tsuut'ina Nation Annual Rates Law, 2018

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini K'asona diyi dat'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasala.

**A Document to Ratify the Tsuut'ina Nation Annual Rates Law, 2018
Within the Tsuut'ina Nation Lands, Alberta, Canada**

**Enacted on July 19, 2018 in Tsuut'ina Nation
Coming Into Force Upon Approval by
The First Nations Tax Commission.**

Preamble

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;
- B. The council of the Tsuut'ina 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, interests or rights in the reserve;

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TSUUT'INA NATION ANNUAL RATES LAW, 2018

NOW THEREFORE the Council of the Tsuut'ina Nation duly enacts as follows:

1. This Law may be cited as the *Tsuut'ina Nation Annual Rates Law, 2018*.

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 *Sarcee Indian Reserve Property Taxation By-law*;

“First Nation” means the Tsuut'ina 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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sarcee Indian Reserve Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2018 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.

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THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of July, 2018, at the Tsuut'ina Nation, in the Province of Alberta.

A quorum of Council consists of seven (7) members of Council.

Chief Lee Crowchild



Councillor Leon Littlelight



Councillor Andy Onespot Sr.


Councillor Regena Crowchild

Councillor Brent Dodginghorse



Councillor Lee Roy Meguinis

Councillor Lyle Dodginghorse

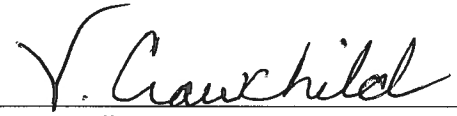


Councillor Stanley Big Plume

Councillor Darryl Whitney



Councillor Kelsey Big Plume



Councillor Vincent Crowchild

Councillor Ellery Starlight



Councillor Darrell Crowchild

SCHEDULE
2018 TAX RATES

PROPERTY CLASS	RATE PER \$100 of Assessed Value
Class 1 - Residential	
Class 2 - Non-Residential	3.8480
Class 3 - Farmland	
Class 4 - Machinery and Equipment	3.8480