



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

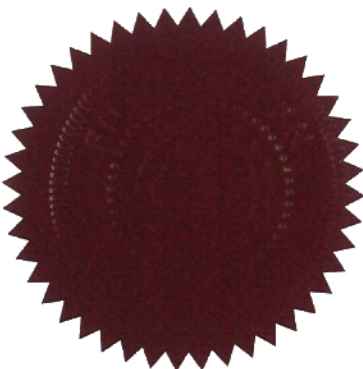
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Opaskwayak Cree Nation in the Province of Manitoba,

***Opaskwayak Cree Nation Annual Rates Law, 2018***

Dated at Ottawa, Ontario this 28th day of March, 2018.

On behalf of the First Nations Tax Commission

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



**OPASKWAYAK CREE NATION  
ANNUAL RATES LAW, 2018**

**WHEREAS:**

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Onekanew mena Onuschekekewuk (Chief and 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 Onekanew mena Onuschekekewuk 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, interests or rights in the reserve;

NOW THEREFORE the Onekanew mena Onuschekekewuk of the Opaskwayak Cree Nation duly enacts as follows:

1. This Law may be cited as the *Opaskwayak Cree 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 *Opaskwayak Cree Nation Land Tax By-Law 1996*;

“First Nation” means the *Opaskwayak Cree Nation*, being a band named in the schedule to the Act;

“Onekanew mena Onuschekekewuk (Chief and Council), shall mean Chief and Council as those terms are defined in the *Indian Act RSC 1985 c. I-5*. Note: Onuschekekew (Councillor) is the singular of Onuschekekewuk;

“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 *Opaskwayak Cree Nation Land Tax By-Law 1996*.

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.

6. 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.

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

8. 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.

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


10. 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 Onekanew mena Onushekewuk on the 13 day of MARCH, 20 18, at OPASKWAGYAK, in the Province of MANITOBA.

A quorum of Onekanew mena Onushekewuk consists of five (5) members of Onekanew mena Onushekewuk.

  
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Onekanew (Chief), Christian Sinclair

  
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Vice-Onekanew (Vice-Chief), Jennifer Flett

  
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Onushekew (Councillor), Edwin Jebb

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Onushekew (Councillor), Dale Knutson

  
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Onushekew (Councillor), John Nasecapow

  
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Onushekew (Councillor), William J. Lathlin

  
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Onushekew (Councillor), Lori Lathlin

  
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Onushekew (Councillor), John Paul Martin

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Onushekew (Councillor), Vacant

**SCHEDULE**  
**OPASKWAYAK CREE NATION TAX RATES**

**Manitoba**

|   |   |
|---|---|
| Residential 1 – Class 10                    | 25.939 mills on 45% of assessment value |
| Residential 2 – Class 20                    | 25.939 mills on 45% of assessment value |
| Farm Property – Class 30                    | 29.269 mills on 33% of assessment value |
| Pipeline Property – Class 51                | 29.269 mills on 50% of assessment value |
| Railway Property – Class 52                 | 29.269 mills on 25% of assessment value |
| Designated Recreational Property – Class 70 | 29.269 mills on 10% of assessment value |
| Other Property – Class 60                   | 29.269 mills on 65% of assessment value |