



Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Ocean Man First Nation, in the Province of Saskatchewan, at a meeting held on the 7th day of November 2017.

- **Ocean Man First Nation
Property Tax Rates By-law No. 2017-01**

Dated at Ottawa, Ontario, this 12 day of January 2017.8

A handwritten signature in blue ink that reads 'Carolyn Bennett'.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Ministre des Services
aux Autochtones



Minister of
Indigenous Services

Ottawa, Canada K1A 0H4

The undersigned has the honour of concurring with the Honourable Carolyn Bennett, Minister of Indian Affairs and Northern Development, in relation to the Ocean Man First Nation Property Tax Rates By-law No. 2017-01.

Respectfully submitted

A handwritten signature in black ink that reads 'Jane Philpott'.

Hon. Jane Philpott, M.D., P.C., M.P.

OCEAN MAN FIRST NATION

PROPERTY TAX RATES BY-LAW, NO. 2017-01

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 8.1 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Ocean Man First Nation, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the Ocean Man First Nation Property Tax Rates By-law.

2. In this By-law:

“By-law” means this property tax rates by-law;

“First Nation” means the Ocean Man First Nation, being a band as defined under the *Indian Act*;

“Property Taxation By-law” means the Ocean Man First Nation Property Assessment and Taxation By-law;

“Reserve” means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*; and

“taxable property” means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2017 shall be determined by imposing the rates set out in the Schedule for each property class established in the Property Taxation By-law, 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 \$ 1.00, the taxable property shall be taxed at \$ 0.00 for the taxation year.

5. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.


6. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
7. This By-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 By-law forms part of and is an integral part of this By-law.
9. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 7th day of November, 2017 .

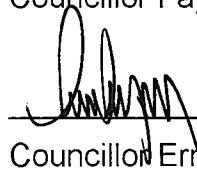
A quorum of Council consists of four (4) members of Council.



Chief Constance Big Eagle

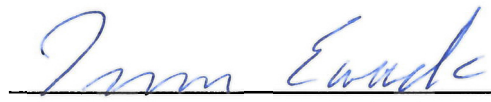


Councillor Faye McArthur



Councillor Ernest Standingready

Councillor Daniel Akachuk



Councillor Trevor Ewack



Councillor Craig Big Eagle

SCHEDULE "A" 2017 Rates Bylaw

Property Class	Mill Rate per \$1000 of assessed value
Non-Arable (Range) Land and Improvements	4.96
Other Agricultural Land and Improvements	4.96
Residential	7.24
Multi-Unit Residential	7.24
Seasonal Residential	7.24
Commercial and Industrial	19.79
Resource – including Oil Wells, Transmission Pipelines	23.20
Elevators	19.79
Railway Rights of Ways	19.79