



**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, 2017***

Dated at Kamloops, British Columbia this 15th day of June, 2017.

On behalf of the First Nations Tax Commission

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



**OPASKWAYAK CREE NATION  
ANNUAL RATES LAW, 2017**

**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 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 Council of the Opaskwayak Cree Nation duly enacts as follows:

1. This Law may be cited as the *Opaskwayak Cree Nation Annual Rates Law, 2017*.

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;

“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 2017 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.

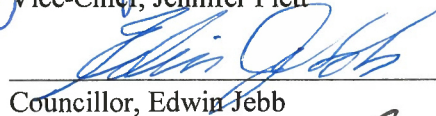
**THIS LAW IS HEREBY DULY ENACTED** by Council on the 6th day of June, 2017, at OPASKWAYAK, in the Province of MANITOBA.

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

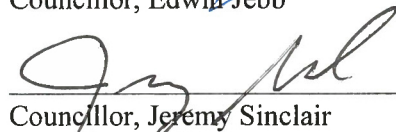
  
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Chief, Christian Sinclair

  
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Vice-Chief, Jennifer Flett

  
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Councillor, William J. Lathlin

  
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Councillor, Edwin Jebb

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Councillor, Lori Lathlin

  
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Councillor, Jeremy Sinclair

  
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Councillor, John Paul Martin

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Councillor, Omar Constant

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Councillor, John Nasecapow

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

**Manitoba**

Residential 1 – Class 10	25.47 mills on 45% of assessment value
Residential 2 – Class 20	25.47 mills on 45% of assessment value
Farm Property – Class 30	23.489 mills on 33% of assessment value
Pipeline Property – Class 51	23.489 mills on 50% of assessment value
Railway Property – Class 52	23.489 mills on 25% of assessment value
Golf Course Property – Class 70	23.489 mills on 8.7% of assessment value
Other Property – Class 60	23.489 mills on 65% of assessment value