Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Opaskwayak Cree Nation, in the Province of Manitoba, at a meeting held on the 9th day of May 2016.

- OCN Annual Tax Rate By-law No. 1, 2016

Dated at Ottawa, Ontario, this / day of

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



OPASKWAYAK CREE NATION

OCN ANNUAL TAX RATE BY-LAW NO. 1, 2016

WHEREAS pursuant to section 3.1 of the OCN Land Tax By-Law 1996 Chief and Council may in each year pass a by-law levying a land tax rate, and may prescribe a different rate for each class of property described in the Land Tax By-Law;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof:

1. For the purposes of subsections 3.1(1) and (3) of the OCN Land Tax By-Law 1996 there are hereby levied for the taxation year 2016 the following tax rates for each class of property:

Residential 1 (10)	24.71 mills on 45% of assessment value
Residential 2 (20)	24.71 mills on 45% of assessment value
Farm Property (30)	24.71 mills on 33% of assessment value
Pipeline Property (51)	24.71 mills on 50% of assessment value
Railway Property (52)	24.71 mills on 25% of assessment value
Other Property (60)	24.71 mills on 65% of assessment value
Golf Course Property (70)	24.71 mills on 8.7% of assessment value

2. For the purpose of various provisions of the OCN Land Tax By-Law 1996 the following fees and charges are established:

Copy of the assessment roll	\$50.00
Copy of a portion of the assessment roll (per page)	\$0.25/page
Filing an appeal with the Assessment Appeal Board	\$20.00
Tax Certificate	\$20.00

- 3. For the purposes of Section 10.4(3) of the OCN Land Tax By-Law 1996, the penalty rate in respect of unpaid taxes is 1.25% per month.
- 4. This by-law may be cited for all purposes as the OCN Annual Tax Rate By-Law No. 1, 2016.
- 5. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this day of MAY 2016.

A quorum of council consists of 5 OCN councillors.

n.l.	Chief
D. Geraille fung	Que torto
Councillor	Councillor
Councillor Lee The	Councillor
Councillor	Councillor
Councillor	Councillor