



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 Chippewas of Kettle and Stony Point First Nation in the Province of Ontario.

***Anishinaabeg of Kettle and Stony Point First Nation
Property Taxation Law Amending Law, 2016***

Dated at Vancouver, British Columbia this 31st day of March, 2016.

On behalf of the First Nations Tax Commission

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



**ANISHINAABEG OF KETTLE AND STONY POINT FIRST NATION PROPERTY TAXATION
LAW AMENDING LAW, 2016**

WHEREAS:

A. Pursuant to paragraph 5(1)(a) 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;

B. The Council of the Anishinaabeg of Kettle and Stony Point First Nation enacted the *Anishinaabeg of Kettle and Stony Point First Nation Property Taxation Law, 2015* and wishes to amend that law as set out in this amending law;

C. The Council of the Anishinaabeg of Kettle and Stony Point First Nation has requested an exemption under subsections 6(2) and 8(2) of the *First Nations Fiscal Management Act* from the Commission with respect to this Law;

NOW THEREFORE the Council of the Anishinaabeg of Kettle and Stony Point First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Anishinaabeg of Kettle and Stony Point First Nation Property Taxation Law Amending Law, 2016*.

2. In this Law,

(a) reference to the “Property Taxation Law” is a reference to the *Anishinaabeg of Kettle and Stony Point First Nation Property Taxation Law, 2015*;

(b) reference to the Anishinaabeg of Kettle and Stony Point First Nation means the the Chippewas of Kettle & Stony Point First Nation, a Band named in the Schedule to the Act; and

(c) the terms used in this Law have the same meaning given to those terms in the Property Taxation Law.

3. Section 7 of the Property Taxation Law is amended by deleting “7.1 Where” and renumbering the section as follows:

7.1 Where a person is taxed in excess of the proper amount in a taxation year, the Tax Administrator must refund to that person any excess taxes paid by that person.

7.2 Where a person is entitled to a refund of taxes, Council may direct the Tax Administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

7.3 Where a person is entitled to be refunded an amount of taxes paid under this Law, the Tax Administrator must pay the person interest as follows:

7.3.1 interest accrues from the date that the taxes were originally paid to the First Nation;

7.3.2 the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

7.3.3 interest will not be compounded; and

7.3.4 interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

4. Section 8 of the Property Taxation Law is amended by renumbering subsection 8.2 as paragraph

8.1.7, subsection 8.3 as paragraph 8.1.8, subsection 8.4 as paragraph 8.1.9 and subsection 8.5 as subsection 8.2.

5. Subsection 9.5 of the Property Taxation Law is amended by deleting “, provided that the minimum tax must not exceed three hundred dollars (\$300)”.

6. Subsection 10.2 of the Property Taxation Law is deleted and replaced with the following new subsection 10.2:

10.2 Where an amendment to the assessment roll has been made under paragraph 18(2)(c) of the Assessment Law, the Tax Administrator must, upon receiving notice of the amendment

10.2.1 refund or credit to the taxpayer the amount of any overpayment in accordance with section 7, or

10.2.2 levy and collect from the taxpayer any additional taxes that have become payable as a result of the change,

for the current taxation year and any part of the preceding taxation year.

7. Section 11 of the Property Taxation Law is deleted and replaced with the following new section 11:

11. Tax Payments

11.1 Taxes are due and payable in four payments in the taxation year in which they are levied, being on or before March 31, June 30, September 30 and December 31.

11.2 The tax payment due on March 31 is an interim tax payment in the amount that is twenty-five percent (25%) of the total amount of taxes levied on the property in the immediately preceding taxation year.

11.3 Despite subsection (11.2)

11.3.1 if taxes were levied on a property for only part of the previous taxation year because the assessment was added to the tax roll during the taxation year, the interim tax payment must be determined using the amount the Tax Administrator estimates would have been levied on the property if the taxes had been levied for the entire taxation year;

11.3.2 if a property has been added to the assessment roll for the current taxation year, but was not taxed in the previous taxation year, the interim tax payment must be based on twenty-five percent (25%) of the estimated total amount of taxes to be levied on the property in the current year; and

11.3.3 if the Tax Administrator considers that the interim tax payment under subsection (11.2) is too high or too low in relation to its estimate of the total taxes that will be levied on the property in the current year, the Tax Administrator may adjust the interim tax payment to so that it is based on twenty-five percent (25%) of the estimated total amount of taxes to be levied on the property in the current year.

11.4 Each of the tax payments due on June 30, September 30 and December 31 is determined by subtracting the interim payment from the total taxes due in the current year, and dividing the remainder by three (3) to create three (3) equal payments.

11.5 Taxes must be paid

11.5.1 at the office of the First Nation during normal business hours, where paying by cheque, money order or cash; or

11.5.2 by electronic payments to the First Nation or through pre-authorized withdrawals from the taxpayer's bank account.

11.6 Payment of taxes made by cheque or money order must be made payable to the Anishinaabeg of Kettle and Stony Point First Nation.

8. Subsection 12.1 of the Property Taxation Law is amended by deleting “May 1” and replacing it with “May 30”.

9. Subsection 12.3 of the Property Taxation Law is deleted and replaced with a new paragraph 12.2.7 as follows:

12.2.7 If parts of the property are in two or more property classes, the matters set out in paragraphs 12.2.4 through 12.2.6 for each part.

10. Subsection 13.1 of the Property Taxation Law is amended by deleting “April” and replacing it with “May”.

11. Subsection 13.2 of the Property Taxation Law is amended by deleting “assessment roll or the”.

12. Subsection 15.1 of the Property Taxation Law is deleted and replaced with the following new subsection 15.1:

15.1 If a property is subdivided, by lease or other legal instrument, the Tax Administrator may, upon application by a holder

15.1.1 apportion the unpaid taxes on the interest in land among the properties created by the subdivision

15.1.1.1 in proportion to their relative value at the time the assessment roll for the year in which the application is made was certified, or

15.1.1.2 if the Tax Administrator is of the opinion that an apportionment under subparagraph (15.1.1.1) is not appropriate due to special circumstances, in any other manner; and

15.1.2 direct what proportion of any part payment of taxes on the interest in land is to be applied to each of the properties created by the subdivision.

13. Paragraph 23.3.2 of the Property Taxation Law is amended by deleting “by resolution”.

14. Section 37, paragraph 39.2.2, Schedule VIII and Schedule IX of the Property Taxation Law are each amended by deleting “Indian and Northern Affairs” and replacing that wording with “Indian Affairs and Northern Development”.

15. Subparagraph 38.1.2.3 of the Property Taxation Law is renumbered as paragraph 38.1.3 and subparagraph 38.1.2.4 is renumbered as paragraph 38.1.4.

16. Paragraph 39.4 of the Property Taxation Law is amended by deleting “36(3)” and inserting “(36.3)”.

17. Subsection 40.4 of the Property Taxation Law is amended by deleting “Upon” and replacing it with “An”, and by deleting “40(2)” and replacing it with “(40.2)”.

18. Paragraph 40.5 of the Property Taxation Law is amended by deleting “40(2)” and replacing it with “(40.2)”.

19. Subsection 41.1 of the Property Taxation Law is deleted and replaced with the following new subsection 41.1:

41.1 At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

41.1.1 first, to the First Nation, and

41.1.2 second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

20. Subsection 42.2 of the Property Taxation Law is amended by deleting “36(3)” and replacing it with “(36.3)”.

21. Schedule II of the Property Taxation Law is deleted and replaced with the new Schedule II attached as a Schedule to this Law.

22. Schedule V is amended by deleting “year” and replacing it with “month”.

23. The following new section 49A is added to the Property Taxation Law after section 49:

49A. Transition Provisions for the 2016 Taxation Year

49A.1 Despite anything to the contrary in this Law, the provisions set out in this section apply to the 2016 taxation year.

49A.2 The taxation year for 2016 is from the date this Law comes into force until December 31, 2016.

49A.3 Under subsection (9.1), the Council must adopt a law setting the rate of tax to be applied to each property class on or before June 21.

49A.4 The taxes determined under subsection (9.3) must be pro-rated to the number of days in the 2016 taxation year, using the following formula:

$$(\text{tax rate} \times \text{assessed value}) \times \frac{(\# \text{ days in 2016 taxation year})}{366}$$

49A.5 Under subsection (9.4), taxes levied under this Law in the 2016 taxation year are deemed to be imposed on the date this Law comes into force.

49A.6 Despite subsection (9.5), A minimum tax must not be established for the 2016 taxation year.

49A.7 Under subsection (11.1), taxes are due and payable in two (2) equal payments on or before August 8, 2016 and December 31, 2016.

49A.8 Under subsection (12.1), the tax administrator must create a tax roll on or before July 7, 2016.


49A.9 Under subsection (13.1), the tax administrator must mail Tax Notices on or before July 7, 2016.

24. For clarity, the Property Taxation Law remains in full force and effect, unaltered except as specifically set out in this Law.

25. 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 at a duly convened meeting held on the 29 day of March, 2016, at Kettle & Stony Point First Nation, in the Province of Ontario.

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



Chief Tom Bressette

Councillor Robert Bressette Sr.

Councillor Yvonne Bressette


Councillor Jack Brown

Councillor Elizabeth J. Cloud


Councillor Peter Cloud Sr.


Councillor Marshall E. George


Councillor A. David Henry


Councillor Carmen Rogers Jr.

Councillor Alvin D. Wolfe

SCHEDULE

The new Schedule II is as follows:

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Anishinaabeg of Kettle and Stony Point First Nation Property Taxation Law, 2015*, [interim] taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

The amount set out in this Notice is due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Taxes are due and payable in in four payment, with the first paymentt being an interim payment due on March 31, and the remaining payments due on June 30, September 30 and December 31.

Payments must be made by cheque, money order or cash at the offices of the Anishinaabeg of Kettle and Stony Point First Nation First Nation, located at 6147 Indian Lane during normal business hours. Taxpayers can also arrange, in advance, to pay by electronic transfer to the First Nation, or by pre-authorized withdrawals from the taxpayer's bank account.

Taxes that are not paid on or before the applicable due dates shall incur penalties and interest in accordance with *Anishinaabeg of Kettle and Stony Point First Nation Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

Assessed value:	\$ _____
[Interim Taxes OR Taxes (current year)]:	\$ _____
Taxes paid to date: [insert dates]	\$ _____
Payments remaining: [insert dates and amounts]	\$ _____
Unpaid taxes: (current and previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable:	\$ _____

Tax Administrator for the Anishinaabeg of Kettle and Stony Point First Nation

Dated: _____, 20__.