



First Nations Tax Commission
Commission de la fiscalité des premières nations

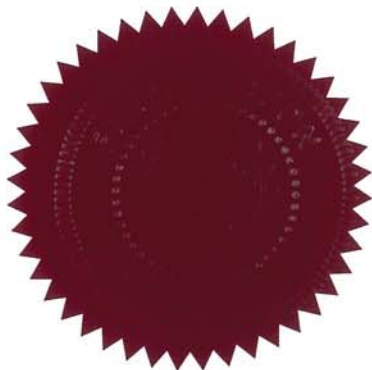
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Kettle and Stony Point First Nation in the Province of Ontario.

***Anishinaabeg of Kettle and Stony Point First Nation
Property Assessment 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
ASSESSMENT 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 Assessment 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 Assessment Law Amending Law, 2016*.

2. In this Law,

(a) reference to the “Property Assessment Law” is a reference to the *Anishinaabeg of Kettle and Stony Point First Nation Property Assessment 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 Assessment Law.

3. In section 1 of the Property Assessment Law, “1.1” is deleted.

4. Subsection 2.1 of the Property Assessment Law is renumbered to subsection 2(1), and subsection 2.2 is renumbered to subsection 2(2).

5. Subsections 6(3) and (4) of the Property Assessment Law are deleted and replaced with the following new subsections 6(3) and (4):

(3) For the period consisting of the five (5) taxation years from 2016 to 2020, interests in land are valued as of January 1, 2016, and subsection (10) does not apply.

(4) For each period consisting of four (4) taxation years subsequent to 2020, interests in land are valued as of January 1 of the year preceding the first of those four (4) taxation years.

6. Subsection 22(4) of the Property Assessment Law is amended by deleting “fourteen (14)” and replacing it with “forty-five (45)”.

7. Subsection 24(1) of the Property Assessment Law is amended by deleting “By-law” and replacing it with “Law”.

8. Subsection 31(1) of the Property Assessment Law is amended by deleting “sixty (60)” and replacing it with “ninety (90)”.

9. Schedule VI and Schedule VII of the Property Assessment Law are each amended by deleting “6247 Indian Lane, Kettle & Stony Point First Nation, ON N0N 1J1” and replacing it with “Municipal Property Assessment Corporation, PO Box 9808, Toronto, ON M1S 5T9”.

10. The following new section 58.1 is added to the Property Assessment Law:

Transition Provisions for the 2016 Taxation Year

58.1(1) Despite anything to the contrary in this Law, the provisions set out in this section apply to the 2016 taxation year.

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

(3) Under subsection 10(1), assessments of interests in land must be made on or before June 15, 2016.

(4) Under subsection 10(2), the assessor must complete a new assessment roll on or before June 15, 2016.

(5) The assessor must comply with section 11 on or before June 15, 2016.

(6) Under subsection 17(1), the assessor must mail Assessment Notices on or before June 15, 2016.

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

12. 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