

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Aboriginal Affairs and Northern Development, 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 30th day of September 2013.

Ocean Man First Nation Property Tax Rates By-law 2013-01

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Dated at Ottawa, Ontario, this 26 day of Worens 2013.



OCEAN MAN FIRST NATION

PROPERTY TAX RATES BY-LAW, NO. 2013-01

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, No. 2013-01.
- 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, No. 2013-01;
- "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 2013 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 HER	EBY ENACTED	by Council	at a dul	y convened	meeting	held
on the <u>30 th</u>	day of _	September	, 20	013 .			

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

Councillor Constance Big Eagle

Councillor Lillian Big Eagle

Councillor Denise Lonechild

Councillor Trevor Ewack

Councillor Craig Big Eagle

SCHEDULE "A"

Property Class

Mill Rate per \$1000 of assessed value

Non-Arable (Range) Land and Improvements	9.87	
Other Agricultural Land and Improvements	9.87	
Residential	9.03	
Multi-Unit Residential	9.03	
Seasonal Residential	9.03	
Commercial and Industrial	23.08	
Resource – including Oil Wells and Pipelines	25.84	
Elevators	23.08	
Railway Rights of Way and Pipeline		