



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 Buffalo Point First Nation in the Province of Manitoba,

***Buffalo Point First Nation
Property Taxation Amendment Law, 2013***

Dated at Kamloops, British Columbia this 19th day of April, 2013.

On behalf of the First Nations Tax Commission

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





**BUFFALO POINT FIRST NATION
PROPERTY TAXATION AMENDMENT LAW, 2013**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the Council of the Buffalo Point First Nation enacted the *Buffalo Point First Nation Property Taxation Law, 2012* (the “Taxation Law”);
- B. The Council of the Buffalo Point First Nation wishes to amend the Taxation Law as set out in this law;
- C. The Council of the Buffalo Point First Nation has given notice of this law and has considered all written representations received by Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the First Nation duly enacts as follows:

- 1. This Law may be cited as the *Buffalo Point First Nation Property Taxation Amendment Law, 2013*.
- 2. New paragraphs 8(1)(h), 8(1)(i), and a new subsection 8(1.1), are inserted in the Taxation Law as follows:
 - “(h) property held or occupied by the First Nation; and
 - (i) property held or occupied by a corporation that is 100% controlled by the First Nation, or all of whose shares are held in trust for the Buffalo Point First Nation.
 - (1.1) The exemptions in paragraphs (1)(h) and (i) do not apply to property held by the First Nation, or a corporation, as the case may be, where that property is actually occupied by someone other than the First Nation or that corporation.”
- 3. Section 10 of the Taxation Law is repealed.

4. Section 16 of the Taxation Law and the heading is deleted and replaced with the following new section 16 and heading:

Amendments to Tax Roll and Tax Notices

16.(1) Where the current year's assessment roll has been amended in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person entitled to a Tax Notice under section 15 in respect of the property affected.

(2) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(3) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

5. Section 17 of the Taxation Law and the heading is deleted and replaced with the following new section 17 and the heading:

"Information Provided by Taxpayer

17. As an exception to subsection 16(3), if an error or omission in a tax roll or assessment roll

(a) resulted from a taxpayer knowingly providing false information to the assessor, and

(b) resulted in no tax being imposed or in the imposition of less tax than would have been imposed if the taxpayer had provided the correct information to the assessor,

the tax administrator may, for each year in which the assessment or the imposition of or exemption from tax was based on the false information, correct the tax roll, and impose taxes, penalties and interest from the time that the taxes would have been payable had it not been for the false information."

6. Section 18 of the Taxation Law and the heading is deleted and replaced with the following new section 18 and heading:

"Supplementary Taxes

18.(1) Where a supplementary assessment has been created under the Assessment Law, the tax administrator must amend the tax roll to impose supplementary taxes on that property and mail a supplementary Tax Notice to every person entitled to a Tax Notice under section 15.

(2) Supplementary taxes in respect of a property for a year or part of a year must be calculated using the applicable tax rate set by the First Nation for that taxation year.

(3) Supplementary taxes imposed under subsection (1) are payable for the period beginning on the date a supplementary assessment is effective under the Assessment Law, and ending December 31 of the year in which the supplementary assessment was created by the assessor.

(4) Where supplementary taxes are imposed, the taxes are due and payable on the date of mailing the supplementary Tax Notice; however, the taxpayer must be given ninety (90) days to pay those taxes and a penalty and interest must not be added in that period."

7. Section 54 of the Taxation Law is repealed.

8. This amending 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 February 28, 2013 at Buffalo Point, in the Province of Manitoba.

A quorum of Council Consists of two (2) members of Council.

Chief John Thunder



Councilor Drew Thunder



Councilor Herman Green