



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the White Bear First Nation in the Province of Saskatchewan,

White Bear First Nation Annual Rates Law, 2008

Dated at Kamloops, British Columbia this 10th day of October, 2008.

On behalf of the First Nations Tax Commission

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



**WHITE BEAR FIRST NATIONS
BAND COUNCIL RESOLUTION 2007/2008-11
ANNUAL RATES LAW, 2008**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical 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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the White Bear First Nations has enacted the White Bear First Nations Property Assessment and Taxation By-law, 1997 which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*; pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2008*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*;

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party

management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This 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 Law forms part of and is an integral part of this Law.


9. This Law comes into force and effect on the later of September 17, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of September, 2008, at White Bear First Nations, in the Province of Saskatchewan.

Quorum of the Council is six (6) members.


Chief Brian Standingready


Councilor Robert Big Eagle


Councilor Annette Lonechild

Councilor G. Bruce Standingready


Councilor Everett Standingready


Councilor Debbie Maxie


Councilor Jason White Bear


Councilor Francis McArthur

Councilor Sarah McArthur


Councilor Elaine Maxie

Councilor Fred Maxie


Councilor Tanya Littlechief

Councilor Stacey Lonethunder

**SCHEDULE
TAX RATES**

| PROPERTY CLASS | RATE PER \$1000 OF ASSESSED VALUE |
|--|--------------------------------------|
| <u>Saskatchewan</u> | |
| Non-Arable (Range) Land and Improvements | |
| Other Agricultural Land and Improvements | |
| Residential | |
| Multi-Unit Residential | |
| Seasonal Residential | |
| Commercial and Industrial | 3.45% |
| Elevators | |
| Railway Rights-of-Way and Pipeline | 3.45% |