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 Stoney Nation in the Province of Alberta,

Stoney Nation Annual Tax Rates Law, 2020

Dated at Kamloops, British Columbia this 16th day of July, 2020.

On behalf of the First Nations Tax Commission

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

STONEY NATION
COUNCIL RESOLUTION

Chronological No: 2020-015
File Reference

THE COUNCIL OF THE STONEY TRIBE			
TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA		
PLACE	MORLEY, ALBERTA		
DATE	25	June	AD 2020
	DAY	MONTH	YEAR

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 25 day of June. 2020; and

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws to establish tax rates and apply them to the assessed value of those lands and interests or rights;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal 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 and interests or rights;

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

1. This Law may be cited as the *Stoney Nation Annual Tax Rates Law, 2020.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;
"Assessment Law" means the *Stoney Property Tax By-law*;
"First Nation" means the Stoney Nation, 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" has the meaning given to that term in the Taxation Law; and
"Taxation Law" means the *Stoney Property Tax By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2020 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. 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.

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

6. 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.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. 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 on the 25 day of June, 20 20, at Morley, in the Province of ALBERTA.

A quorum of Council consists of nine (9) members of Council.

STONEY NATION
COUNCIL RESOLUTION

Chronological No: 2020-015
File Reference

THE COUNCIL OF THE STONEY TRIBE			
TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA		
PLACE	MORLEY, ALBERTA		
DATE	25	June	AD 2020
	DAY	MONTH	YEAR

QUORUM: Nine (9)

Chief Darcy Dixon	Chief Aaron Young	Chief Clifford Poucette
Councilor Rex Daniels	Councilor Charles Mark	Councilor Hank Snow
Councilor Rod Hunter	Councilor Jordie Mark	Councilor Rufus Twoyoungmen
Councilor Anthony Bearspaw	Councilor Charles Powderface	Councilor Krista Hunter
Councilor Pierre Lefthand	Councilor Colin Simeon	Councilor Shane Crawler

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 of Assessed Value
Alberta	
Class 1 - Residential	
Class 2 - Non-Residential	15.2805
Class 3 - Farmland	
Class 4 - Machinery and Equipment	8.9479

1. Fund Code	2. Computer Balances		3. Expenditures	4. Authority	5. Source of Funds
	A: Capital $	B: Revenue $	$		Capital / Revenue
Recommended	Date		Approved	Date	