

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 & Stony Point First Nation Property Assessment Amending Law, 2020

Dated at Kamloops, British Columbia this 10th day of December, 2020.

On behalf of the First Nations Tax Commission

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





## ANISHINAABEG OF KETTLE & STONY POINT FIRST NATION PROPERTY ASSESSMENT AMENDING LAW, 2020

## 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 interests in land;
- B. The Council of the Anishinaabeg of Kettle & Stony Point First Nation enacted the *Anishinaabeg* of Kettle & Stony Point First Nation Property Assessment Law, 2015 on January 18, 2016, and enacted the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Amending Law*, 2016 on March 29, 2016;
- C. The Province of Ontario has made a legislative change to the valuation date for property assessment in the Province of Ontario for the 2021 taxation year;
- D. The Council of the Anishinaabeg of Kettle & Stony Point First Nation deems it to be in the best interests of the First Nation to make this amending law; and
- E. The Council of the Anishinaabeg of Kettle & Stony Point First Nation will request an exemption from the requirements of subsection 6(1) and 8(1) of the *First Nations Fiscal Management Act* in respect of this amending law.

NOW THEREFORE the Council of the Anishinaabeg of Kettle & Stony Point First Nation duly enacts as follows:

- 1. This Law may be cited as the Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Amending Law, 2020.
- 2. The Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law, 2015, as amended, is amended by deleting subsections 6(3) and (4) and replacing those subsections with the following new subsections 6(3) and (4):
  - (3) For the period consisting of the two (2) taxation years from 2020 to 2021, interests in land are valued as of January 1, 2016, and subsection (10) does not apply.
  - (4) After 2021, interests in land are valued as of the dates established from time to time by the Province under the *Assessment Act* (Ontario).
- 3. For clarity, the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law*, 2015, as amended, remains in full force and effect, unaltered except as specifically set out in this Law.
- **4.** 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 7 day of December, 2020, at Kettle & Stony Point First Nation, in the Province of Ontario.

A quorum of Council consists of five (5) members of Council.

Chief Jason Henry	
Councillor Carmen Rogers Jr	Councillor Vince George
Councillor Ronald C George  Councillor Ken Wolfe Jr	Councillor Marshall E. George  Councillor Melissa Monague
Councillor Lincoln Jackson  Councillor Elizabeth J Cloud	Councillor Jane Manning