



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 Membertou in the Province of Nova Scotia,

*MEMBERTOU PROPERTY TAXATION AMENDING LAW, 2023*

Dated at Kamloops, British Columbia this 30th day of November, 2023.



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Chief Commissioner C.T. (Manny) Jules  
On behalf of the First Nations Tax Commission



## MEMBERTOU PROPERTY TAXATION AMENDING LAW, 2023

### WHEREAS:

- A. Pursuant to subsection 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, interests in reserve lands or rights to occupy, possess or use reserve lands;
- B. The Council of Membertou enacted the *Membertou Property Taxation Law, 2022* on November 22, 2022;
- C. The Council of Membertou has identified an amendment required in that law that it deems advisable and in the best interest of the First Nation to implement through this amending law; and
- D. The Council of Membertou 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 Membertou duly enacts as follows:

- 1. This Law may be cited as the *Membertou Property Taxation Amending Law, 2023*.
- 2. In this Law, references to the "Property Tax Law" are references to the *Membertou Property Taxation Law, 2022*.
- 3. Section 2, Definitions and References, of the Property Tax Law is amended by deleting the definition of "First Nation Entity".
- 4. Paragraph 7.(1)(a), subsection 7(2), paragraph 7(2)(a) and subsection 7.(3) are amended by deleting "a First Nation Entity" in all instances.
- 5. Schedules II and V are amended by replacing "47 Maillard St." with "47 Autwen Ma'sl Awti".

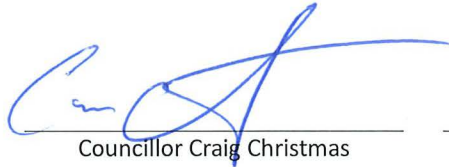
6. This Law comes into force and effect on January 1, 2024 or the day after it is approved by the First Nations Tax Commission, whichever is later.

**THIS LAW IS HEREBY DULY ENACTED** by Council on the 14th day of November, 2023, at Membertou, in the Province of Nova Scotia.

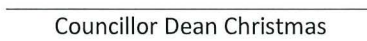
A quorum of Council consists of seven (7) members of Council.



Chief Terrance J. Paul



Councillor Craig Christmas



Councillor Dean Christmas



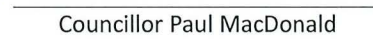
Councillor Gail Christmas



Councillor Lee Gould



Councillor Johanna LaPorte



Councillor Paul MacDonald



Councillor David Marshall



Councillor Graham Marshall



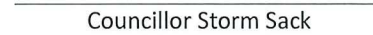
Councillor Allister Matthews



Councillor Anthony Paul



Councillor Lawrence Paul



Councillor Storm Sack