

_____ **FIRST NATION**

BY-LAW NO. __

SAMPLE FIRST NATION RATES BY-LAW

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the _____ First Nation (also known as the _____ Band) enacted the _____ *First Nation Property Assessment and Taxation By-law* on _____, 201 __ ;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the _____ *First Nation Rates By-law 201__*.

2. Pursuant to Section __ of the _____ *First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 201__ Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the _____ day of _____, 201__, at _____, in the Province of _____ .

A quorum of Council consists of (_____) members of Council.

Chief [please spell out the name]

Councillor [please spell out the name]

Councillor [please spell out the name]

SCHEDULE "A"

The Council of the _____ First Nation hereby adopts the following taxation rates for the 201__ taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section __ of the _____ <i>First Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the _____ <i>First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	
Class 2 - Utilities	
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	