



Tsuut'ina Nation Annual Rates Law L.AR.2112

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi dat'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasaala.

**A Document to Ratify the L.AR.2112
Within the Tsuut'ina First Nation Lands**

**Enacted on December 7, 2021 in Tsuut'ina Nation
Coming Into Force Upon Approval by
The First Nations Tax Commission**



Preamble

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, 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 Tsuut'ina 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, interests or rights in the reserve.

NOW THEREFORE the Council of the Tsuut'ina Nation duly enacts as follows:

This Law may be cited as the Tsuut'ina Nation Annual Rates Law, 2021.

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Definitions and Interpretations

1. In this Law:
 - (a) **“Act”** means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;
 - (b) **“Assessment Law”** means the *Tsuut’ina Nation Property Assessment Law, 2018*;
 - (c) **“First Nation”** means the Tsuut’ina Nation, being a band named in the schedule to the Act;
 - (d) **“Property Taxation Law”** means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;
 - (e) **“Tax Zone 1”** means the reserve lands described in section 9(a) of the *Tsuut’ina Nation Property Tax Law, 2018*;
 - (f) **“Tax Zone 2”** means the reserve lands described in section 9(b) of the *Tsuut’ina Nation Property Tax Law, 2018*;
 - (g) **“Taxable Property”** means property in a reserve that is subject to taxation under a property taxation law; and
 - (h) **“Taxation Law”** means the *Tsuut’ina Nation Property Tax Law, 2018*.
2. Taxes levied pursuant to the Taxation law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.
3. 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.
4. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
5. 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.
6. The Schedule attached to this Law forms part of and is an integral part of this Law.
7. This Law comes in force and effect on the date after it is approved by the First Nations Tax Commission.

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L.AR.2111



Annual Rates Law Appendix

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Schedule A**2021 TAX RATES – TAX ZONE 1**

PROPERTY CLASS	RATE PER \$100 of Assessed Value
Class 1 – Residential	
Class 2 – Non-Residential	3.8480
Class 3 – Farmland	
Class 4 – Machinery and Equipment	3.8480

Schedule B**2021 TAX RATES – TAX ZONE 2**

PROPERTY CLASS	RATE PER \$100 of Assessed Value
Class 1 – Residential	
Class 2 – Non-Residential	1.9819
Class 3 – Farmland	
Class 4 – Machinery and Equipment	

Chief and Council Signatory Page

THIS Law IS HEREBY made at this duly convened meeting of the Chief and Council of the Tsuut'ina Nation this 7th day of December 2021 by Nation Council Resolution.

Voting in favour of the Tsuut'ina Nation Annual Rates Law, as evidenced by signatures, are the following members of the Chief and Council:


Tsuut'ina Nation Chief
Member of Tsuut'ina Nation Council
Member of Tsuut'ina Nation Council
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