

ESKASONI FIRST NATION
PROPERTY TAX RATES BY-LAW 2019

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 52 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Eskasoni, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the *Eskasoni First Nation Property Tax Rates By-law 2019*.

2. In this By-law:

“Act” means the *Indian Act* R.S.C. 1985, c.I-5

“by-law” means this property tax rates by-law;

“First Nation” means the Eskasoni, being a band as defined under the *Act*.

“Property Taxation By-law” means the *Eskasoni First Nation Property Assessment and Taxation By-law, 2012*;

“reserve” means land set apart for the use and benefit of the First Nation within the meaning of the *Act*; and

“taxable property” means property in the reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the 2019 taxation year shall be determined by imposing the rates set out in Schedule “A” for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.

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

6. This By-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 By-law forms part of and is an integral part of this By-law.

8. This By-law comes into force upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 5 day of July, 2019

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

Chief Leroy Denny

Councillor Derek Johnson

Councillor Dion Denny

Councillor Allan Jeddore

Councillor Bertram Bernard

Councillor Chris Stevens

Councillor Tom Johnson Jr.

Councillor Gerald Francis

Councillor Brendon Poulette

Councillor Eldon Gould

Councillor Barry Francis

Councillor John Toney

Councillor Leon Denny

SCHEDULE "A"

<u>Property Class</u>	<u>Mill Rate per \$100 of assessed value</u>
Residential	2.016
Commercial	5.259