

**OCEAN MAN FIRST NATION
ANNUAL TAX RATES LAW, 2019**

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 and interests or rights in reserve lands, including laws to establish tax rates and apply them to the assessed value of those lands and interests or rights;

B. The council of the First 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 and interests or rights;

NOW THEREFORE the Council of the Ocean Man First Nation duly enacts as follows:

1. This Law may be cited as the *Ocean Man First Nation Annual Tax Rates Law, 2019*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Ocean Man First Nation Property Assessment And Taxation By-Law*;

“First Nation” means the Ocean Man First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means an interest in land that is subject to taxation under the Taxation Law; and

“Taxation Law” means the *Ocean Man First Nation Property Assessment And Taxation By-Law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2019 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one dollar (\$1), the taxable property shall be taxed at zero dollars (\$0) for the taxation year.

5. 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.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. 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 4th day of September, 2019, at Ocean Man, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Constance Big Eagle

Councillor Faye McArthur

Councillor Timothy Standingready

Councillor Daniel Akachuk

Councillor Jason Big Eagle

Councillor Craig Big Eagle

**SCHEDULE
TAX RATES**

	RATE PER \$1000 OF ASSESSED VALUE
Non-Arable (Range) Land and Improvements	4.96
Other Agricultural Land and Improvements	4.96
Residential	7.24
Multi-Unit Residential	7.24
Seasonal Residential	7.24
Commercial and Industrial	19.79
Resource – including Oil Wells, Transmission Pipelines	23.20
Elevators	19.79
Railway Rights-of-Way and Pipeline	19.79