

**TSUUT'INA NATION**  
**ANNUAL TAX RATES LAW, 2022**

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 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 and interests or rights;

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

1. This Law may be cited as the *Tsuut'ina Nation Annual Tax Rates Law, 2022*.

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 *Tsuut'ina Nation Property Assessment Law, 2018*;

“First Nation” means the Tsuut'ina 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;

“Tax Zone 1” means the reserve lands described in section 9(a) of the *Tsuut'ina Nation Property Tax Law, 2018*;

“Tax Zone 2” means the reserve lands described in section 9(b) of the *Tsuut'ina Nation Property Tax Law, 2018*;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Tsuut'ina Nation Property Tax Law, 2018*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2022 shall be determined by imposing the rates set out in the attached Schedules A and B, upon the assessed value of all taxable property in each property class.

4. 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.

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

6. 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.

7. The Schedules A and B attached to this Law forms part of and are an integral part of this Law.

8. 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 19<sup>th</sup> day of July, 2022, at the Tsuut'ina Nation, in the Province of Alberta.

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

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Chief Roy Whitney-Onespot

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Councillor Leon Littlelight

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Councillor Shay Runner

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Councillor Steven Crowchild

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Councillor Brent Dodginghorse

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Councillor Corrine Eagletail

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Councillor Lyle Dodginghorse

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Councillor Paula Big Plume

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Councillor Kelsey Big Plume

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Councillor Emmet Crowchild

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Councillor Ellery Starlight

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SCHEDULE A  
2022 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  
2022 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	