

**MISTAWASIS FIRST NATION
ANNUAL TAX RATES LAW, 2023**

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 Mistawasis First Nation duly enacts as follows:

1. This Law may be cited as the *Mistawasis First Nation Annual Tax Rates Law, 2023*.

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 *Mistawasis First Nation Property Assessment Law, 2017*;

“First Nation” means the Mistawasis 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Mistawasis First Nation Property Taxation Law, 2017*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2023 shall be determined by imposing the rates set out in the Schedule:

(a) upon the taxable area of all taxable property in the non-arable (range) or other agricultural property class; and

(b) upon the assessed value of all taxable property in a property class other than property class referenced in paragraph (a).

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 Schedule attached to this Law forms part of and is 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 6 day of November 2023, at Mistawasis Reserve, in the Province of Saskatchewan.

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

Chief Daryl Watson

Councillor Steven Johnston

Councillor Robin Daniels

Councillor Colby Daniels

Councillor Leslie M. Pechawis

Councillor Derek Sanderson

**SCHEDULE
TAX RATES**

| PROPERTY CLASS | RATE PER ACRE |
|---|---------------|
| 1 Other Agriculture land and improvements | \$8.11 |

| PROPERTY CLASS | RATE PER \$1,000 of assessed value |
|-----------------------------|---------------------------------------|
| 6 Commercial and Industrial | 24.885 |