

**OPASKWAYAK CREE NATION  
ANNUAL TAX RATES LAW, 2026**

**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 Chief and Council of the First Nation have 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 the value of each class of lands, interests or rights.

**NOW THEREFORE**, the Chief and Council of the Opaskwayak Cree Nation duly enact as follows:

1. This Law may be cited as the *Opaskwayak Cree Nation Annual Tax Rates Law, 2026*.

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 *Opaskwayak Cree Nation Property Assessment Law, 2019*;

“**First Nation**” means the Opaskwayak Cree Nation, being a band named in the schedule to the Act.

“**Chief and Council**”, has the same meaning as “council” in 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 *Opaskwayak Cree Nation Property Taxation Law, 2019*.

- 3. Taxes levied pursuant to the Taxation Law for the taxation year 2025 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 hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) 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 Chief and Council on the day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_, in the province of \_\_\_\_\_.

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

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Michael G. Constant, Chief

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Justin Spence, Councillor

\_\_\_\_\_  
Lori Lathlin, Councillor

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Joe Partridge, Councillor

\_\_\_\_\_  
Derek Constant, Councillor

\_\_\_\_\_  
Christopher Young, Councillor

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Dale Knutson, Councillor

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John Paul Martin, Councillor

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Franklin Young, Councillor

**SCHEDULE  
OPASKWAYAK CREE NATION  
TAX RATES 2026**

| <b>PROPERTY CLASS</b>                                   | <b>TAX RATE</b>                          |
|---------------------------------------------------------|------------------------------------------|
| Residential 1 – Class 10                                | 29.0042 mills on 45% of assessment value |
| Residential 2 – Class 20                                | 29.0042 mills on 45% of assessment value |
| Residential 3: Condominiums and Cooperatives – Class 80 | 29.0042 mills on 45% of assessment value |
| Farm Property – Class 30                                | 35.4962 mills on 26% of assessment value |
| Pipeline Property – Class 51                            | 35.4962 mills on 50% of assessment value |
| Railway Property – Class 52                             | 35.4962 mills on 25% of assessment value |
| Institutional Property – Class 40                       | 35.4962 mills on 65% of assessment value |
| Designated Recreational Property – Class 70             | 35.4962 mills on 10% of assessment value |
| Other Property – Class 60                               | 35.4962 mills on 65% of assessment value |