

**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 2026 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 Assessment Law and 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.

Michael G. Constant, Chief

Justin Spence, Councillor

Lori Lathlin, Councillor

Joe Partridge, Councillor

Derek Constant, Councillor

Christopher Young, Councillor

Dale Knutson, Councillor

John Paul Martin, Councillor

Franklin Young, Councillor

**SCHEDULE
OPASKWAYAK CREE NATION
TAX RATES 2026**

PROPERTY CLASS	TAX RATE
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