

ENOCH CREE 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 Enoch Cree Nation duly enacts as follows:

1. This Law may be cited as the *Enoch Cree 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 *Enoch Cree Nation Property Assessment Law, 2016*;

“First Nation” means the Enoch Cree 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 *Enoch Cree Nation Property Taxation Law, 2016*.

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. 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 15th day of May , 2019 at Enoch Cree Nation, in the Province of Alberta.

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

Chief William Morin

Councillor Lyle Morin

Councillor Lorna Morin

Councillor John Thomas Jr.

Councillor Michelle Wilsdon

Councillor Shane Morin

Councillor Shane Peacock

Councillor Nola Wanuch

Councillor Amanda Morin

Councillor Ronald A. Morin

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000
<u>Alberta</u>	
Class 1 – Residential	10.05
Class 2 - Non-Residential	21.84
Class 3 – Farmland	9.08
Class 4 - Machinery and Equipment	21.84