



Tsuut'ina Nation Annual Rates Law, 2020

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasala.

**A Document to Ratify the Tsuut'ina Nation Annual Rates Law, 2020
Within the Tsuut'ina Nation Lands, Alberta, Canada**

**Enacted on August 19, 2020 in Tsuut'ina Nation
Coming Into Force Upon Approval by
The First Nations Tax Commission.**

Preamble

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;

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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 Rates Law, 2020*.

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 2020 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.

Signatory Page

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of August, 2020, at the Tsuut'ina Nation, in the Province of Alberta.

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

Chief Roy Whitney-Onespot

Councillor Leon Littlelight

Councillor Shay Runner

Councillor Steven Crowchild

Councillor Brent Dodginghorse

Councillor Corrine Eagletail

Councillor Lyle Dodginghorse

Councillor Stanley Big Plume

Councillor Paula Big Plume

Councillor Kelsey Big Plume

Councillor Vincent Crowchild

Councillor Ellery Starlight

Councillor Emmet Crowchild

SCHEDULE A

2020 TAX RATES – TAX ZONE 1

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 1 - Residential	
Class 2 - Non-Residential	38.480
Class 3 - Farmland	
Class 4 - Machinery and Equipment	38.480

SCHEDULE B

2020 TAX RATES – TAX ZONE 2

PROPERTY CLASS

RATE PER \$1,000 of
Assessed Value

Class 1 - Residential

Class 2 - Non-Residential

Class 3 - Farmland

Class 4 - Machinery and Equipment

19.82