

**TSUUT'INA NATION**  
**ANNUAL TAX RATES LAW, 2025**

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;

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 Tax Rates Law, 2025*.

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(a) of the *Tsuut'ina Nation Property Tax Law, 2018*;

3. Taxes levied pursuant to the Taxation Law for the taxation year 2025 shall be determined by imposing the rates set out in the attached Schedule A and B, 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 Schedules A and B 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 14th day of April 2025, at Tsuut'ina Nation, in the Province of Alberta.

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

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Head Chief Roy Whitney- Onespot

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Minor Chief Leon Littlelight

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Minor Chief Shay Runner

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Minor Chief Steven Crowchild

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Minor Chief Paul Whitney

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Minor Chief Corrine Eagletail

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Minor Chief Tyson Heavenfire

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Minor Chief Andrew Onespot Sr

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Minor Chief Paula Big Plume

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Minor Chief Kelsey Big Plume

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Minor Chief Emmett Crowchild

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Minor Chief Kendall Jacobs

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Minor Chief Regena Crowchild

**SCHEDULE A**

**2025 TAX RATE – TAX ZONE 1**

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 – Residential	6.0197
Class 2 - Non- Residential	38.480
Class 3 - Farmland	
Class 4 – Machinery and Equipment	13.838

**SCHEDULE B**

**2025 TAX RATE – TAX ZONE 2**

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 – Residential	5.8713
Class 2 - Non- Residential	19.769
Class 3 - Farmland	
Class 4 – Machinery and Equipment	