

_____ **FIRST NATION**
ANNUAL TAX RATES LAW, 20__

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the _____ First Nation has enacted [list Assessment Law, Taxation Law and any other property taxation laws enacted by the First Nation], respecting taxation for local purposes on reserve;

C. Section 10 of the *First Nations Fiscal and Statistical 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, interests or rights in the reserve;

NOW THEREFORE the Council of the _____ First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the _____ *First Nation Annual Tax Rates Law, 20__*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the _____ *First Nation Property Assessment Law, 20__*;

“First Nation” means the _____ First 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” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the _____ *First Nation Property Taxation Law, 20__*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 20__ shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, 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 ___ dollars (\$ ___), the taxable property shall be taxed at ___ dollars (\$ ___) 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 later of _____ and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the ___ day of _____, 20__.

A quorum of Council consists of (____) members of Council.

Chief [spell out the name please]

Councillor [spell out the name please]

Councillor [spell out the name please]

Residential 1
Residential 2
Residential 3: Condominiums and Co-operatives
Farm Property
Pipeline Property
Railway Property
Institutional Property
Designated Recreational Property
Other Property

Ontario

Residential
Multi-Residential
Commercial
Industrial
Pipeline
Farm
Managed Forests
[Optional classes:
New Multi-Residential
Office Building
Shopping Centre
Parking Lots and Vacant Land
Large Industrial
Professional Sports Facility
Resort Condominium]

Quebec

Industrial Immovables
Other Non-Residential Immovables
Immovables Consisting of Six or More Dwellings
Other Residential Immovables
Serviced Vacant Land

New Brunswick

Residential

Non-Residential

Nova Scotia

Residential

Commercial

Resource Property

Prince Edward Island

Non-Commercial

Commercial

Newfoundland & Labrador

Residential

Part Residential

Commercial

Part Commercial

NWT

Class 1 - Commercial

Class 2 - Industrial

Class 3 - Extraction and Processing of Hydrocarbons

Class 4 - Extraction and Processing of Minerals

Class 5 - Pipeline

Class 6 - Electrical, CCTV, Railway, Natural Gas

Class 7 - Residential

Class 8 - Residential Mobile Home

Class 9 - Residential (low-density multi)

Class 10 - Residential (mid-density multi)

Class 11 - Residential (high-density multi)

Class 12 - Non-profit Institutional

Class 13 - Non-profit Recreational

Class 14 - Agricultural

Class 15 - Classes 7-11 within 50 km of municipal taxation area with all-season road access

Class 16 - Classes 1-2 within 50 km of municipal taxation area with all-season road access

Nunavut

Class 1 - Commercial

Class 2 - Industrial

Class 3 - Extraction and Processing of Hydrocarbons

Class 4 - Extraction and Processing of Minerals

Class 5 - Pipeline

Class 6 - Electrical, CCTV, Railway, Natural Gas

Class 7 - Residential

Class 8 - Residential Mobile Home

Class 9 - Residential (low-density multi)

Class 10 - Residential (mid-density multi)

Class 11 - Residential (high-density multi)

Class 12 - Non-Profit Institutional

Class 13 - Non- Profit Recreational

Class 14 - Agricultural

Class 15 - Classes 7-11 within 50 km of municipal taxation area with all-season road access

Class 16 - Classes 1-2 within 50 km of municipal taxation area with all-season road access

Yukon

Residential

Non-Residential

Agriculture and Grazing