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FIRST NATIONS GAZETTE

The inaugural issue of the *First Nations Gazette* was published in 1997, under the joint auspices of the Indian Taxation Advisory Board and the Native Law Centre. The vision for the *Gazette* was to provide official notice of and access to First Nation laws, particularly those dealing with property taxation matters. Over the past number of years, through sixteen volumes of publication, the *First Nations Gazette* has ensured that all those engaged with reserve lands are aware of the First Nation's governance over those lands.

The *First Nations Gazette* – a register of First Nation laws – is now published in joint partnership by the First Nations Tax Commission and the Native Law Centre. The content of the *First Nations Gazette* includes:

- Material required by federal statute to be published in the *First Nations Gazette*:
  - First Nation local revenue laws approved by the First Nations Tax Commission under the *First Nations Fiscal Management Act,* and all standards and procedures established by the Commission;
  - First Nation financial administration laws approved by the First Nations Financial Management Board under the *First Nations Fiscal Management Act*, and all standards established by the Board;
  - First Nation laws relating to the authority to impose tax made under the *First Nations Goods and Services Tax Act*.
- Section 83 *Indian Act* by-laws passed by First Nations and approved by the Minister of Aboriginal Affairs and Northern Development.
- Land management codes adopted in accordance with the *Framework Agreement on First Nation Land Management* and the *First Nations Land Management Act.*
- Other ancillary documents, including sample laws developed by the First Nations Tax Commission and the First Nations Financial Management Board.
- Specific Claims Tribunal Rules of Practice and Procedure and Practice Directions.

The specific content of each issue of the *First Nations Gazette* is listed in a table of contents contained therein. The *Gazette* is ordinarily published semi-annually in March and October. Additional issues will be published whenever the number of First Nation laws having received approval warrants publication. The publication of the *First Nations Gazette* is governed by an Editorial Board.

Format

The typography, style, and format of the *First Nations Gazette* are set by the Editorial Board to facilitate use and enhance readability of the *Gazette*. The *First Nations Gazette* reserves the right to alter the document design of laws, by-laws, and codes for publication purposes. These alterations may include, but are not limited to,

the layout and indentation of the document, the font style for section numbering, defined terms, Latin terms, and titles of statutes and other enactments, and the style and format of headings. Standards, procedures, and sample laws established by the First Nations Tax Commission and the First Nations Financial Management Board are published in both official languages. Laws, by-laws, and codes enacted by First Nations are published in the language in which they were approved.

Citation of Standards, Procedures, Laws, By-laws, and Codes

Any standard, procedure, law, by-law, or code published in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, for example, *Chawathil First Nation Annual Expenditure Law, 2013*, F.N. Gaz. 2013.17:4.2192. The citation, as shown in the example, includes the following elements: *Title,* Gazette abbreviation year.volume:issue.page.

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GAZETTE DES PREMIÈRES NATIONS

La première édition de la *Gazette des premières nations* a été publiée en 1997 sous les auspices de la Commission consultative de la fiscalité indienne et du Native Law Centre. La *Gazette* a été conçue pour donner la notification officielle des textes législatifs des premières nations, en particulier ceux portant sur les questions d'imposition foncière, ainsi que pour assurer l'accès à ces textes. Au cours des dernières années, grâce à la publication de seize volumes, la *Gazette des premières nations* a permis d'informer tous les intervenants concernés de l'exercice par des premières nations de leur gouvernance sur les terres de réserve.

À l'heure actuelle, la *Gazette des premières nations* – un registre des textes législatifs des premières nations – est publiée dans le cadre d'un partenariat entre la Commission de la fiscalité des premières nations et le Native Law Centre. La *Gazette des premières nations* contient notamment :

- les textes dont les lois fédérales exigent la publication dans la *Gazette des premières nations*, à savoir :
    - les textes législatifs sur les recettes locales des premières nations agréés par la Commission de la fiscalité des premières nations en vertu de la *Loi sur la gestion financière des premières nations*, ainsi que les normes et procédures établies par la Commission;

    - les textes législatifs en matière de gestion financière agréés par le Conseil de gestion financière des premières nations en vertu de la *Loi sur la gestion financière des premières nations*, ainsi que les normes établies par le Conseil;
    - les textes législatifs des premières nations ayant trait au pouvoir d'imposer une taxe qui sont édictés en vertu de la *Loi sur la taxe sur les produits et services des premières nations*.
- les règlements administratifs pris en vertu de l'article 83 de la *Loi sur les Indiens* et approuvés par le ministre des Affaires autochtones et du développement du Nord canadien.
- les codes de gestion foncière adoptés conformément à l'*Accord-cadre relatif à la gestion des terres des premières nations* et à la *Loi sur la gestion des terres des premières nations*.
- d'autres documents connexes, notamment les modèles de lois élaborés par la Commission de la fiscalité des premières nations et le Conseil de gestion financière des premières nations.
- règles de procédure du Tribunal des revendications particulières et directives de pratique.

Le contenu de chaque numéro de la *Gazette des premières nations* est présenté dans la table des matières y figurant. La *Gazette* est habituellement publiée deux fois par an, en mars et en octobre. Des éditions spéciales sont publiées si le nombre de textes législatifs des premières nations qui sont agréés ou approuvés justifie leur publication dans la *Gazette*. La publication de la *Gazette des premières nations* relève d'un Comité de rédaction.

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Le Comité de rédaction décide de la typographie, du style et du format de la *Gazette des premières nations* dans le but d'en faciliter l'utilisation et d'en accroître la lisibilité. La *Gazette des premières nations* se réserve le droit de modifier les éléments de forme des lois, des règlements administratifs et des codes aux fins de la publication. Ces modifications peuvent notamment porter sur la disposition et la mise en retrait des éléments des documents, la fonte des caractères utilisés pour la numérotation des articles, les définitions, les termes latins, les titres des lois et autres textes législatifs, ainsi que les caractères et le format des titres et intertitres. Les normes, les procédures et les modèles de lois établis par la Commission de la fiscalité des premières nations et le Conseil de gestion financière des premières nations sont publiés dans les deux langues officielles. Les lois, les règlements administratifs et les codes édictés par les premières nations sont publiés dans la langue dans laquelle ils ont été agréés ou approuvés.

Renvois aux normes, procédures, lois, règlements administratifs et codes

Les renvois aux normes, procédures, lois, règlements administratifs ou codes publiés dans la *Gazette des premières nations* se font par indication du volume et du numéro

où ils sont publiés, par exemple, *Chawathil First Nation Annual Expenditure Law, 2013*, Gaz. PN 2013.17:4.2192. La référence contenue dans cet exemple comporte les éléments suivants : *Titre*, abréviation de la Gazette année.volume:numéro.page.

Avis de non-responsabilité

Les lois, les règlements administratifs et les codes édictés par les premières nations sont reproduits dans la *Gazette des premières nations* dans l'état où ils ont été agréés ou approuvés. Dans le souci de préserver l'authenticité de la version originale des lois, des règlements administratifs ou des codes, toute erreur typographique ou omission qu'elle contient est reproduite dans la *Gazette*. Il convient cependant de noter que, dans la version anglaise, le terme « bylaw » est remplacé par « by-law » par souci d'uniformité. Une copie certifiée conforme des documents originaux peut être obtenue de la Commission de la fiscalité des premières nations. L'éditeur ne garantit pas les textes législatifs et décline toute responsabilité envers quiconque pour toute perte ou tout dommage pouvant résulter d'erreurs ou d'omissions contenues dans la *Gazette des premières nations*.

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STANDARDS FOR FIRST NATION TAXPAYER REPRESENTATION TO COUNCIL LAWS

[Consolidated to 2013-09-25]

PART I
PREAMBLE

WHEREAS:

A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;

B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and

C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

PART II
PURPOSE

These Standards set out the requirements that must be met for First Nation laws respecting the procedures by which the interests of taxpayers may be represented to council, enacted under paragraph 5(1)(c) of the Act. These Standards are used by the Commission in its review and approval of First Nations' taxpayer representation to council laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

PART III
AUTHORITY AND PUBLICATION

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV

APPLICATION

These Standards apply to every taxpayer representation to council law submitted to the Commission for approval under the Act.

PART V

DEFINITIONS

In these Standards:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"First Nation" means a band named in the schedule to the Act;

"Law" means a taxpayer representation to council law enacted under paragraph 5(1)(c) of the Act;

"reserve" means any land set apart for the use and benefit of a First Nation within the meaning of the *Indian Act*; and

"taxation year" has the meaning given to that term in the Commission Standards for First Nation Property Taxation Laws.

Except as provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

PART VI

STANDARDS

1. Notice of Tax Rates and Annual Budget

1.1 The Law must require the First Nation to give notice to its taxpayers of the proposed tax rates and the draft annual budget in each taxation year.

1.2 The Law must require the notice under subsection 1.1 to

(a) be given at least five (5) days before Council makes its annual rates law and annual expenditure law required under section 10 of the Act;

(b) be posted in a public place on the reserve, at the administrative offices of the First Nation, or on the First Nation's website; and

(c) include a copy of the proposed tax rates and the draft annual budget.

2. Access to Documents

2.1 The Law must require the First Nation to make available the following documents to taxpayers:

(a) the annual budget;

(b) all service agreements funded from local revenues;

(c) audits of the local revenue account; and

(d) Council resolutions related to property taxation.

2.2 The Law must set out how the First Nation will make available the documents listed in subsection 2.1, which must include at least one (1) of the following methods:

(a) making the documents available electronically, either on request or by posting on the First Nation's website; and

(b) making the documents available at the offices of the First Nation during regular business hours.

2.3 The Law may allow Council to deny access to all or a portion of a document listed in subsection 2.1, where the subject matter of the document relates to or contains one (1) or more of the following types of information:

(a) personal information, where Council considers that release of such information would be an unreasonable invasion of an individual's personal privacy;

(b) labour relations or other employment matters involving the First Nation;

(c) the security of property on the reserve;

(d) law enforcement;

(e) advice and related communications that are subject to solicitor-client privilege;

(f) negotiations and related communications respecting proposed agreements with the First Nation;

(g) the acquisition or disposition by the First Nation of interests in land in the reserve; and

(h) trade secrets or commercial, financial, labour relations, scientific or technical information of or about a third party, where Council considers that disclosure could reasonably be expected to harm the business interests of the third party.

3. Ongoing Communications with Taxpayers

3.1 The Law must set out the methods that will be used by the First Nation to, on an ongoing and regular basis,

(a) keep the taxpayers informed of the First Nation's proposals and activities related to property taxation matters; and

(b) provide a means by which taxpayers and taxpayer associations, if any, may provide input to Council on taxation matters.

3.2 The methods referred to in subsection 3.1 must include at least one (1) of the following:

(a) public meetings at which the First Nation's proposals for property taxation for that taxation year will be explained and taxpayer input received;

(b) meetings with Council, members of Council, or administrative staff, at which taxpayers and taxpayer associations, if any, can provide input to the First Nation on the administration and effectiveness of the Law;

(c) newsletters published by the First Nation respecting taxation matters;

(d) information published on the First Nation's website respecting taxation matters;

(e) open houses at which information is provided respecting First Nation taxation matters; and

(f) Council meetings at which taxpayers and taxpayer associations, if any, may make representations to Council respecting taxation matters.

4. Resolving Taxpayer Concerns

4.1 The Law must include procedures for the resolution of

(a) taxpayer concerns respecting a local revenue law; and

(b) all concerns raised by a taxpayer relating to taxation.

4.2 The procedures required by subsection 4.1 must include

(a) provisions for resolving concerns with representatives of the First Nation; and

(b) where a concern is not resolved with representatives of the First Nation, provisions for resolving the concern through other processes that must include at least one (1) of facilitation, mediation and arbitration.

[am. FNTC Resolution 2013-09-25.]

PART VII

COMING INTO FORCE

These Standards are established and in effect as of February 10, 2010.

PART VIII

ENQUIRIES

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Chief Alex Thomas Way
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

NORMES RELATIVES AUX LOIS SUR LA REPRÉSENTATION DES INTÉRÊTS DES CONTRIBUABLES AUPRÈS DU CONSEIL

[Codifiées le 2013-09-25]

PARTIE I

PRÉAMBULE

Attendu :

A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;

B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;

C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II

OBJET

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs des premières nations concernant la procédure par laquelle les intérêts des contribuables peuvent être présentés au conseil, édictés en vertu de l'alinéa 5(1)c) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs des premières nations sur la représentation des intérêts des contribuables auprès du conseil, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

PARTIE III

AUTORISATION ET PUBLICATION

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV

APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur la représentation des intérêts des contribuables auprès du conseil qui sont soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

« année d'imposition » S'entend au sens des Normes relatives aux lois sur l'imposition foncière des premières nations, établies par la Commission.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.

« conseil » S'entend du conseil de la première nation, au sens de la Loi.

« Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« première nation » Bande dont le nom figure à l'annexe de la Loi.

« réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.

« texte législatif » Texte législatif sur la représentation des intérêts des contribuables auprès du conseil, édicté en vertu de l'alinéa 5(1)c) de la Loi.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

PARTIE VI

NORMES

1. Avis des taux d'imposition et du budget annuel

1.1 Le texte législatif doit exiger que la première nation donne à ses contribuables, à chaque année d'imposition, un avis préalable des taux d'imposition et du budget annuel proposés.

1.2 Le texte législatif doit exiger que l'avis prévu au paragraphe 1.1 soit :

a) donné au moins cinq (5) jours avant que le conseil prenne son texte législatif sur les taux annuels et celui sur les dépenses annuelles aux termes de l'article 10 de la Loi;

b) affiché dans un lieu public sur la réserve, dans les bureaux administratifs de la première nation ou sur le site Web de celle-ci;

c) accompagné d'une copie des taux d'imposition et du budget annuel proposés.

2. Accès aux documents

2.1 Le texte législatif doit exiger que la première nation mette à la disposition des contribuables les documents suivants :

a) le budget annuel;

b) toutes les ententes de services financées sur les recettes locales;

c) les vérifications du compte de recettes locales;

d) les résolutions du conseil relatives à l'imposition foncière.

2.2 Le texte législatif doit préciser par quels moyens la première nation mettra les documents visés au paragraphe 2.1 à la disposition des contribuables, y compris au moins un des moyens suivants :

a) l'accès électronique aux documents, soit sur demande, soit par affichage sur le site Web de la première nation;

b) l'accès aux documents dans les bureaux de la première nation pendant les heures ouvrables normales.

2.3 Le texte législatif peut autoriser le conseil à refuser l'accès à tout ou partie d'un document visé au paragraphe 2.1, si la matière qui y est traitée concerne ou contient des renseignements de l'un ou plusieurs des types suivants :

a) les renseignements personnels, si le conseil estime que leur divulgation constituerait une atteinte injustifiée à la vie privée d'un individu;

b) les relations de travail ou autres questions en matière d'emploi mettant en cause la première nation;

c) la sécurité des biens sur la réserve;

d) le contrôle d'application des lois;

e) les avis et les communications connexes qui sont protégés par le secret professionnel qui lie un avocat à son client;

f) les négociations et les communications connexes concernant les projets d'ententes avec la première nation;

g) l'acquisition ou la disposition par la première nation d'intérêts dans les terres de la réserve;

h) les secrets industriels ou les renseignements d'ordre commercial, financier, scientifique ou technique ou relatifs aux relations de travail qui concernent un tiers ou proviennent de celui-ci, si le conseil estime que leur divulgation pourrait vraisemblablement nuire aux intérêts commerciaux du tiers.

3. Communications régulières avec les contribuables

3.1 Le texte législatif doit préciser par quels moyens la première nation maintiendra, de façon régulière :

a) des communications avec les contribuables pour les tenir au courant de ses propositions et de ses activités en matière d'imposition foncière;

b) un moyen permettant aux contribuables et aux associations de contribuables, s'il y a lieu, de fournir au conseil leurs observations sur des questions fiscales.

3.2 Les moyens visés au paragraphe 3.1 doivent comprendre au moins l'un des suivants :

a) la tenue d'assemblées publiques à l'occasion desquelles la première nation présente ses propositions en matière d'imposition foncière pour l'année d'imposition en cause et reçoit les observations des contribuables;

b) la tenue de rencontres avec le conseil, des membres du conseil ou le personnel administratif au cours desquelles les contribuables et les associations de contribuables, s'il y a lieu, peuvent présenter à la première nation leurs observations sur l'application et l'efficacité du texte législatif;

c) la publication par la première nation de bulletins d'information sur des questions fiscales;

d) la publication sur le site Web de la première nation de renseignements sur des questions fiscales;

e) la tenue de journées portes ouvertes au cours desquelles sont fournis des renseignements sur des questions fiscales relevant de la première nation;

f) la tenue de réunions du conseil au cours desquelles les contribuables et les associations de contribuables, s'il y a lieu, peuvent présenter au conseil leurs observations sur des questions fiscales.

4. Règlement des préoccupations des contribuables

4.1 Le texte législatif doit prévoir un processus pour le règlement :

a) des préoccupations des contribuables concernant tout texte législatif sur les recettes locales;

b) des préoccupations soulevées par des contribuables au sujet de questions fiscales.

4.2 Le processus visé au paragraphe 4.1 doit prévoir :

a) des dispositions pour le règlement des préoccupations par les représentants de la première nation;

b) dans les cas où les représentants de la première nation ne parviennent pas à régler des préoccupations, des dispositions pour leur règlement par d'autres mécanismes dont au moins l'un des suivants : facilitation, médiation et arbitrage.

[mod. Résolution de la CFPN 2013-09-25.]

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 10 février 2010.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations
345, Chief Alex Thomas Way, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

SIKSIKA NATION
FINANCIAL ADMINISTRATION LAW

[Effective date*]

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation;

B. Council adopted the *Siksika Nation Financial Administration Law* dated as of April, 2010 (the "*Financial Administration Law, 2010*");

C. Council deems it to be in the Siksika Nation's best interest to repeal and replace the *Financial Administration Law, 2010* with the law outlined herein pursuant to section 9 of the *First Nations Fiscal Management Act*; and

D. Council wishes to adopt this law without prejudice to, but rather in express affirmation of, its inherent right to self-government, and as a means to establish certain rules and procedures governing the financial administration of the Siksika Nation.

NOW THEREFORE the Council of the Siksika Nation enacts as follows:

PART ONE

INTERPRETATION AND APPLICATION

Definitions

1.(1) Unless the context indicates the contrary, in this law:

"agency of the Siksika Nation" means an agency, administrative division or unit of the Siksika Nation and includes, for greater certainty, any department or service area of the Siksika Nation tribal administration and each tribunal, commission, committee, board, authority, or other administrative division or unit of the Siksika Nation and the Siksika Nation tribal administration but, for greater certainty, does not include a related body;

"annual financial statements" means the annual financial statements of the Siksika Nation referred to in Division Seven of Part Three and, as applicable, includes the annual financial statements of its related bodies;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the external auditor of the Siksika Nation appointed under section 72;

"borrowing member" means a first nation that has been accepted as a borrowing member under subsection 76(2) of the FMA and has not ceased to be a borrowing member under section 77 of the FMA;

"budget" means the annual budget of the Siksika Nation and its related bodies that has been approved by Council;

"business day" means any day other than a Saturday, a Sunday, or a statutory holiday in the Province of Alberta;

"Chief" means the duly elected Chief or acting Chief of the Siksika Nation;

"chief financial officer" means the person appointed chief financial officer under section 18;

"code" means a code adopted by the Siksika Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the Siksika Nation under the *First Nations Land Management Act*, as applicable;

"Council" means the duly elected Chief and Council of the Siksika Nation, collectively;

"Council chairperson" means the person from time to time appointed or elected by Council to act as the chairperson of Council;

"Councillor" means a member of Council and, except as otherwise noted, includes the Chief of the Siksika Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse;

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian; or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"emergency" means a situation where

(a) the health or safety of any individual, of the Siksika Nation, or of the general public, is at risk; or

(b) where the property of the Siksika Nation, any agency of the Siksika Nation, or of any related body, is at risk;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Siksika Nation and its related bodies;

"financial institution" means a Canadian chartered bank, a credit union, a caisse populaire and may include, as applicable, the First Nations Finance Authority;

"financial competency" means, in relation to an individual,

(a) the ability to read, understand and analyze financial statements that present accounting issues reasonably expected to be raised by the Siksika Nation's financial statements and those of its related bodies; and

(b) such other financial competency criteria (including background, characteristics, training, and experience) as may be prescribed by treasury board or by Council from time to time;

"financial records" means all records respecting the financial administration of the Siksika Nation and those of its related bodies, including the minutes of meetings of Council and of treasury board;

"First Nations Finance Authority" means the First Nations Finance Authority established under the FMA;

"First Nations Financial Management Board" means the First Nations Financial Management Board established under the FMA;

"First Nations Financial Management Board standards" means the standards established from time to time by the First Nations Financial Management Board under the FMA;

"First Nations Tax Commission" means the First Nations Tax Commission established under the FMA;

"First Nations Tax Commission standards" means the standards established from time to time by the First Nations Tax Commission under the FMA;

"fiscal year" means the fiscal year of the Siksika Nation as set out in section 23;

"FMA" means the *First Nations Fiscal Management Act* as amended from time to time;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"*Indian Act*" means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations enacted under that Act, all as amended from time to time;

"internal Siksika auditor" means an internal auditor (if any) appointed by Council to conduct an internal audit of one or both of the Siksika Nation or its related bodies, including an audit of the standards and performance of the Siksika Nation's financial administration systems;

"local revenue law" means:

(a) the *Siksika Nation Property Assessment and Taxation By-law* and any by-laws of the Siksika Nation made thereunder;

(b) the *Siksika Nation Property Tax Expenditure By-Law* and any by-laws of the Siksika Nation made thereunder; and

(c) any local revenue law made by the Siksika Nation under the FMA;

"local revenues" means money raised under a local revenue law;

"Minister" means the Minister of Aboriginal Affairs and Northern Development Canada or his or her designate or successor;

"person" means an individual, corporation, company, body corporate, general partnership, limited partnership, proprietorship, First Nation, syndicate, joint venture, society, association, trust or unincorporated organization, or any trustee, executor, administrator or other legal representative;

"multi-year financial plan" means the plan referred to in section 24;

"natural resources" means any material on or under the Siksika Nation's lands in their natural state which when extracted has economic value;

"officer" means the tribal administration senior officer, the chief financial officer, the tax administrator, the senior officer of each related body, and any other employee of the Siksika Nation specifically designated by Council as an "*officer of the Siksika Nation*" from time to time;

"officer of Council" means the Chief of the Siksika Nation, the Council chairperson, or any other officer of Council who is appointed or elected by Council and specifically designated by Council as an "*officer of Council*" from time to time;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the FMA;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any body corporate in which the Siksika Nation has, directly or indirectly, at least a majority interest or that is controlled, directly or indirectly, by the Siksika Nation;

(b) any partnership or entity in respect of which the Siksika Nation or a related body of the Siksika Nation holds, directly or indirectly, a majority interest or that is controlled, directly or indirectly, by the Siksika Nation, or in respect of which the Siksika Nation is, directly or indirectly, a majority owner or partner; or

(c) a trust that is controlled, directly or indirectly, by or on behalf of the Siksika Nation or any related body of the Siksika Nation;

"resolution" means a decision made at a duly convened meeting of Council by a quorum of Council;

"Siksika Nation" means the Siksika First Nation, and for certainty includes the government of the Siksika Nation and each agency of the Siksika Nation;

"Siksika Nation's financial assets" means all money and other financial assets of the Siksika Nation and its related bodies and includes Siksika Nation funds;

"Siksika Nation funds" means all moneys belonging to the Siksika Nation (including each agency of the Siksika Nation), and all moneys belonging to any related body, and includes:

(a) all revenues of the Siksika Nation or any related body;

(b) all money borrowed by the Siksika Nation or any related body;

(c) all money received or collected on behalf of the Siksika Nation or any related body; and

(d) all moneys that are received or collected by the Siksika Nation or any related body pursuant to any agreement or funding arrangement to which the Siksika Nation or any related body is a party and which monies are to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement,

but Siksika Nation funds do not include:

(e) money received by the Government of Canada on behalf of the Siksika Nation and held by the Government of Canada in Siksika Nation capital or revenue trust accounts pursuant to the provisions of the *Indian Act*; or

(f) money received or held by the Siksika Nation or any related body on behalf of an individual;

"Siksika Nation's lands" means all reserve lands of the Siksika Nation within the meaning of the *Indian Act* including:

(a) any reserve lands that have been set apart for the use and benefit of the Nation the legal title to which is vested in the name of Her Majesty the Queen in right of Canada or her successors;

(b) any lands that may otherwise be determined to be reserve lands of the Siksika Nation, whether those lands are designated lands, conditionally surrendered lands, special reserve lands or otherwise; and

(c) for greater certainty, includes the Siksika Indian Reserve No. 146;

"Siksika Nation law" means any law, including any by-law or code, of the Siksika Nation made by Council or by the membership of the Siksika Nation;

"Siksika Nation's records" means all records of the Siksika Nation respecting its governance, management, operations and financial administration;

"special purpose report" means a report described in subsection 70(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one year in a marriage-like relationship;

"standards" mean the standards established from time to time under the FMA;

"tax administrator" means the tax administrator appointed under the Siksika Nation's local revenue laws;

"treasury board" means the treasury board of the Siksika Nation established pursuant to section 11 of this law;

"tribal administration senior officer" means the person appointed as the tribal administration senior officer under section 17.

(2) Unless a word or expression is defined under subsection (1) or (2) or another provision of this law, the definitions in the *Interpretation Ac*t apply.

(3) All references to named enactments in this law are to enactments of the Government of Canada.

(4) Any decision made or action taken by Council for the purposes of this law shall be made or taken by resolution of Council.

Interpretation

2.(1) In this law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and bodies corporate and words importing male persons include female persons and bodies corporate;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" or "shall" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to";

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it; and

(g) except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the FMA.

(2) This law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this law according to its true spirit, intent and meaning.

(3) Words in this law referring to an officer, by name of office or otherwise, also apply to any person designated by Council to act in the officer's place, or to any person assigned or delegated to act in the officer's place under this law.

Posting of public notice

3.(1) If a public notice must be posted under this law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the Tribal Administration building of the Siksika Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of time

4. In this law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two (2) events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of laws

5.(1) If there is a conflict between this law and another Siksika Nation law, other than a code or a local revenue law, this law prevails.

(2) If there is a conflict between this law and a local revenue law, the local revenue law prevails.

(3) If there is a conflict between this law and the FMA, the FMA prevails.

Title, Scope and application

6.(1) This law shall be cited as the *Siksika Nation Financial Administration Law*.

(2) This law applies to:

(a) the Siksika Nation;

(b) each agency of the Siksika Nation; and

(c) all related bodies.

PART TWO

ADMINISTRATION

Division One – Council

Responsibilities of Council

7.(1) Council has ultimate responsibility for all matters relating to the financial administration of the Siksika Nation whether or not they have been assigned or delegated to treasury board, or to an officer, employee, committee, contractor or agent by or under this law.

(2) Subject to this law and any other applicable Siksika Nation law, Council may delegate to treasury board, or to any officers, employees, committees, contractors or agents, any of its functions under this law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of the members of treasury board, including the appointment of the chairperson and vice-chairperson of treasury board;

(c) the approval of budgets and financial statements of the Siksika Nation;

(d) the approval of borrowing by the Siksika Nation; and

(e) any delegation of any of Council's functions that is expressly prohibited under the FMA, including paragraph 5(1)(f) of the FMA.

Council policies, procedures and directions

8.(1) Subject to subsection (2), Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Siksika Nation or its related bodies.

(2) Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Siksika Nation assets, including those of its related bodies.

(3) Council must not establish any policies or procedures or give any directions relating to the financial administration of the Siksika Nation or its related bodies that are in conflict with this law, the FMA or GAAP.

(4) Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective and efficient internal financial administration controls.

(5) Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of remuneration, expenses and contracts

9.(1) Annually the chief financial officer must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the Siksika Nation to each Councillor and each of his or her dependents;

(b) any contracts between the Siksika Nation and each Councillor and between the Siksika Nation and a dependent of each Councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the Siksika Nation to the tribal administration senior officer and each of his or her dependents;

(d) any contracts between the Siksika Nation and the tribal administration senior officer and between the Siksika Nation and a dependent of the tribal

administration senior officer for the supply of goods or services, including a general description of the nature of the contracts;

(e) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by each related body to its highest paid and most senior officer or manager and the dependents of such senior officer or manager; and

(f) any contracts between a related body and its highest paid and most senior officer or manager and between a related body and a dependent of its highest paid and most senior officer or manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the Siksika Nation;

(b) under a program or service universally accessible to all members of the Siksika Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division Two – Treasury Board

Interpretation

10.(1) For the purposes of section 11, an individual is "independent" if he or she does not have a direct or indirect financial relationship with the government of the Siksika Nation that could, in the opinion of Council, reasonably interfere with the individual's exercise of independent judgment as a member of treasury board, provided that an individual does not have a financial relationship with the government of the Siksika Nation as a result of the individual's receipt of the following from the Siksika Nation:

(a) remuneration for acting in in his or her capacity as a Councillor or as a member of any Siksika Nation committee;

(b) fixed retirement compensation;

(c) payments or benefits paid in common to all Siksika Nation members;

(d) payments or benefits paid under a program or service universally accessible to Siksika Nation members on published terms and conditions; or

(e) payments or benefits paid from a trust arrangement according to the terms of the trust.

Continuation, establishment and composition of treasury board

11.(1) The treasury board of the Siksika Nation is hereby continued and confirmed, and shall continue in existence notwithstanding changes in its membership from time to time.

(2) Treasury board is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the Siksika Nation.

(3) Council must appoint not less than six (6) and not more than eight (8) members of treasury board, each of whom must be appointed by a resolution of Council.

(4) At least the majority of the members of treasury board must have financial competency and all must be independent.

(5) The following individuals are not eligible to be members of treasury board:

(a) the chief financial officer;

(b) the tribal administration senior officer;

(c) an individual who is an employee of the Siksika Nation,

(d) an individual who has an immediate family member who is an officer of the Siksika Nation,

(e) an individual who provides consulting, advisory or other services to the Siksika Nation or its related bodies as a contractor,

(f) an individual who has a dependent who provides consulting, advisory or other services to the Siksika Nation or its related bodies as a contractor, or

(g) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the Siksika Nation or its related bodies.

(6) Council may establish a policy that permits Council to exempt an individual from paragraphs 11(5)(c) through (g) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three (3) consecutive years; and

(b) Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of treasury board regardless of the individual's relationship with the Siksika Nation, and

(ii) the appointment of the individual to treasury board is considered to be in the best interests of the Siksika Nation and its members.

(7) Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of treasury board is eligible to be a member and is independent; and

(b) each member of treasury board annually to sign a statement confirming that the member is independent.

(8) At least two (2) members of treasury board must be Councillors.

(9) Not more than one-third (1/3) of treasury board members must be Councillors.

(10) The Chief of the Siksika Nation must be an *ex-officio*, non-voting member of treasury board.

(11) Subject to this Division, treasury board members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(12) A member of treasury board may be removed from office by a resolution of Council if

(a) the member misses three (3) consecutive and regularly scheduled meetings of treasury board; or

(b) the chairperson of treasury board recommends removal.

(13) If a member of treasury board is removed from office, resigns or dies before the member's term of office expires, Council must as soon as practicable appoint a new member of treasury board to hold office for the remainder of the first member's term of office.

Chairperson and vice-chairperson of treasury board

12.(1) Council must appoint, from among the members of treasury board, a chairperson and vice-chairperson of the treasury board, one of whom must be a Councillor.

(2) If Council appoints a non-Councillor as chairperson of treasury board:

(a) Council must send to the chairperson of treasury board notices and agendas of all Council meetings;

(b) on request of the chairperson of treasury board, Council must provide the chairperson of treasury board with any materials or information provided to Council respecting matters before it; and

(c) the chairperson of treasury board may attend and speak at Council meetings.

Board procedures

13.(1) The quorum for meetings of treasury board is a majority (fifty (50%) percent plus one (1)) of the total number of treasury board members, provided that such majority consists of at least one (1) Councillor.

(2) Unless a treasury board member is not permitted to participate in a decision because of a conflict of interest, every treasury board member has one vote in all treasury board decisions.

(3) In the event of a tie vote of the members of treasury board, the chairperson of treasury board may cast a second tie breaking vote.

(4) Subject to subsection (5), the tribal administration senior officer and the chief financial officer must be notified of all treasury board meetings and must attend those meetings, unless the chairperson of treasury board provides a reasonable explanation for excusing the tribal administration senior officer or the chief financial officer from attending.

(5) The tribal administration senior officer or the chief financial officer may be excluded from all or any part of a treasury board meeting by a recorded vote of treasury board members if

(a) the subject matter relates to a confidential personnel or performance issue respecting the tribal administration senior officer or the chief financial officer; or

(b) it is a meeting with the auditor or the internal Siksika auditor.

(6) Treasury board must meet

(a) at least twelve (12) times in each fiscal year, or more frequently as deemed necessary by treasury board, to conduct the business of treasury board; and

(b) as soon as practical after treasury board receives the audited annual financial statements and report from the auditor.

(7) Treasury board must provide minutes of its meetings to Council within fifteen (15) days following each meeting of treasury board and must report to Council during regular meetings of Council (as part of a regularly scheduled agenda item at such meetings dealing with treasury board reports).

(8) The chairperson of treasury board shall preside over the meetings of treasury board and shall exercise administrative responsibilities including:

(a) calling meetings of treasury board;

(b) setting the agenda for the meetings of treasury board;

(c) certifying treasury board decisions; and

(d) performing such other functions as Council or treasury board may assign.

(9) The chairperson of treasury board must, between meetings of treasury board, exercise or perform such of the powers, duties or functions of treasury board as treasury board may determine. For greater certainty, nothing in this subsection shall relieve treasury board of its responsibility to ensure that any powers, duties or functions exercised or performed by the chairperson of treasury board are exercised or performed properly.

(10) To the extent any powers, duties or functions of treasury board are performed by the chairperson of treasury board in accordance with subsection (9), the chairperson of treasury board shall report to treasury board in respect of the same at the next following meeting of treasury board.

(11) Subject to this law and any directions given by Council, treasury board may make rules for the conduct of its meetings.

(12) Treasury board may retain a board secretary as well as a consultant to assist in the performance of any of its responsibilities.

Financial planning responsibilities

14.(1) Treasury board, working in conjunction with the chief financial officer, the tribal administration senior officer and the senior officers of each of the related bodies, must carry out the following activities in respect of the financial administration of the Siksika Nation and its related bodies:

(a) annually develop in respect of the financial administration of the Siksika Nation and its related bodies, and recommend to Council for approval, short, medium and long term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to Council for approval;

(c) on an ongoing basis, monitor the financial performance of the Siksika Nation and its related bodies against the budget and report any significant variations to Council; and

(d) review the quarterly financial statements and recommend them to Council for approval.

(2) Treasury board may make a report or recommendations to Council on any matter respecting the financial administration of the Siksika Nation or its related bodies that is not otherwise specified to be its responsibility under this law.

(3) Subject to subsection 7(1), treasury board shall be responsible for overseeing all other matters relating to the financial administration of the Siksika Nation and its related bodies that are not otherwise specifically assigned by this law, another Siksika Nation law, or by Council resolution, to another agency, person, or entity.

(4) Treasury board may advance funds on a monthly basis according to the budget to an account administered by:

(a) in respect of an agency of the Siksika Nation, a senior manager of such agency; or

(b) in respect of a related body, a senior officer of such related body.

(5) At the beginning of each fiscal year, an agency of the Siksika Nation or a related body may receive a two (2) month appropriation, or an appropriation in

such greater amount as determined by treasury board and that corresponds to the cash flow requirements of such agency or related body.

(6) Where funds have been advanced in a particular month to an agency of the Siksika Nation or to a related body, the senior manager of the agency (or the senior officer of the related body, as applicable), must report to treasury board within fifteen (15) days following the end of that particular month and must provide treasury board, through the office of the chief financial officer, with:

(a) a statement of the revenues and expenditures for that particular month;

(b) an invoice listing the funds expended in that particular month; and

(c) a trial balance of the receipts and disbursements for that particular month.

(7) Treasury board must review all information submitted by each agency or related body and, if the same is reasonably within the budget, treasury board must provide an appropriation for the next month of the fiscal year to the agency or the related body, provided that if the required information has not been submitted to treasury board in a form acceptable to treasury board, treasury board may withhold, reduce or discontinue making any further advances until such time as the required information has been submitted to treasury board in a form acceptable to treasury board.

(8) Treasury board may deduct from an advance any amounts previously advanced which exceeded the amount of the expenditures recorded in the corresponding month-end statement provided to treasury board.

(9) Treasury board may make such adjustments as are required in the last month of the fiscal year to close out the final payment for the year in respect of any agency or related body.

(10) For greater certainty, all related bodies are accountable to the Siksika Nation through Council and treasury board and each related body must present a corporate plan and an annual budget in respect of such related body to treasury board by November 30 prior to the commencement of the fiscal year of the Siksika Nation or by such other deadline prescribed by treasury board.

(11) All capital budgets and any proposed borrowing by a related body must be presented to treasury board and approved by Council prior to any capital expenditure or borrowing being transacted by a related body.

(12) All major transactions and any fundamental changes in the nature of the business of any related body must be approved by Council prior to the major transaction being completed, or prior to the fundamental change in the nature of the business of the related body taking effect.

(13) All related bodies must present a quarterly financial statement to Council and to treasury board within thirty (30) days of the end of each quarter of the fiscal year.

(14) Unless otherwise approved by Council:

(a) all related bodies must have the same external auditor as the auditor for the Siksika Nation; and

(b) the fiscal year end of all related bodies shall coincide with the fiscal year end of the Siksika Nation.

(15) All related bodies shall provide annual audited financial statements, not later than sixty (60) days following the end of the fiscal year for which they were prepared, to treasury board and to Council for approval, unless such information is already available because the related body has been audited in conjunction with the audit conducted for the Siksika Nation and its agencies pursuant to this law.

(16) On the recommendation of treasury board, Council may also require that each related body shall enter into a written agreement with the Siksika Nation (as represented by treasury board) agreeing to:

(a) abide by the provisions of this law and any other applicable law of the Siksika Nation;

(b) adhere to all directions of Council and treasury board made in accordance with this law; and

(c) abide by such other terms and conditions as may be prescribed by Council's policies and procedures governing the interaction of the Siksika Nation, treasury board, and related bodies to ensure that all related bodies are providing timely and accurate financial information to Council and to treasury board and are otherwise acting in the best interests of the Siksika Nation.

Audit responsibilities

15. Treasury board must carry out the following audit activities in respect of the financial administration of the Siksika Nation and each agency and related body of the Siksika Nation:

(a) make recommendations to Council on the selection, engagement and performance of an external auditor in respect of the Siksika Nation and each agency of the Siksika Nation;

(b) make recommendations to each related body on the selection, engagement and performance of the external auditor in respect of such related body (if different than the Siksika Nation auditor) and, if deemed necessary by treasury board, make recommendations to Council regarding the removal and replacement of any such auditor;

(c) receive assurances on the independence of any proposed or appointed auditor;

(d) review, and make recommendation to Council on, the planning, conduct and results of audit activities;

(e) review, and make recommendations to Council, on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(f) periodically review, and make recommendations to Council regarding, policies, procedures and directions on reimbursable expenses, benefits and perquisites of the Councillors, officers and employees of the Siksika Nation and its related bodies;

(g) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(h) conduct a review of this law from time to time and, where appropriate, recommend amendments to Council; and

(i) periodically review, and make recommendations to Council on the role and financial administration responsibilities of treasury board, and the terms of reference governing treasury board.

Council assigned responsibilities

16. Council may, by means of a resolution of Council, assign to treasury board (or to a committee or consultant of Council working in conjunction with treasury board) the following activities in respect of the financial administration of the Siksika Nation:

(a) to develop, and recommend to Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to Council for approval, cash management plans,

(c) to review, and report to Council on, the financial content of any Siksika Nation reports as well as those of its related bodies;

(d) to review, monitor and report to Council on, the appropriateness of the Siksika Nation's accounting and financial reporting systems, policies and practices as well as those of its related bodies;

(e) to review, and recommend to Council for approval, any proposed significant changes in the Siksika Nation's accounting or financial reporting systems, policies, procedures or directions as well as those of its related bodies;

(f) to monitor the collection and receipt of the Siksika Nation's financial assets, including debts owed to the Siksika Nation as well as those of its related bodies;

(g) to review, and report to Council on, the Siksika Nation's risk management policies and control and information systems as well as those of its related bodies and, where appropriate, recommend improvements to Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to Council;

(i) to monitor compliance with the legal obligations of the Siksika Nation as well as those of its related bodies, including legislative, regulatory and contractual obligations, and report to Council;

(j) to review, and report to Council on, the adequacy of financial administration personnel and resources;

(k) to review, monitor, and report to Council on, the adequacy and appropriateness of Siksika Nation's insurance coverage respecting significant Siksika Nation risks and risks of its related bodies; and

(l) to review, monitor, and report to Council on, material litigation and its impact on financial administration and reporting.

Division Three – Officers and Employees

Tribal Administration Senior Officer and Related Body Senior Officers

17.(1) Council must designate an employee of the Siksika Nation tribal administration as the tribal administration senior officer, and may set the terms and conditions associated with such position.

(2) Reporting to Council, the tribal administration senior officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Siksika Nation tribal administration including the following duties:

(a) to develop and recommend to Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Siksika Nation tribal administration;

(b) to prepare, set out in writing and recommend to Council for approval, the powers, duties and functions of all employees of the Siksika Nation tribal administration;

(c) to hire the employees of the Siksika Nation tribal administration, as the tribal administration senior officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the Siksika Nation tribal administration;

(e) to oversee and administer the contracts of the Siksika Nation tribal administration;

(f) to prepare, recommend to Council, and maintain and revise as necessary, the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls; and

(i) to perform any other duties of the tribal administration senior officer under this law;

(j) to carry out any other activities specified by Council that are not contrary to the FMA or inconsistent with the tribal administration senior officer's duties specified in this law.

(3) The tribal administration senior officer may assign the performance of any of the tribal administration senior officer's duties or functions

(a) to an officer or employee of the Siksika Nation; and

(b) with the approval of Council, to a contractor or agent of the Siksika Nation or to a senior officer of a related body.

(4) Any assignment of duties or functions under subsection (3) does not relieve the tribal administration senior officer of the responsibility to ensure that these duties or functions are carried out properly.

(5) Reporting to Council and to the board of directors of the related body, the senior officer of each of related body is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of such related body including the following duties:

(a) to develop and recommend to Council and the board of directors of such related body for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of such related body;

(b) to prepare and recommend to Council and the board of directors of such related body for approval, the powers, duties and functions of all employees of such related body;

(c) to hire the employees of such related body, as the such senior officer considers necessary, and to set the terms and conditions of their employment;

(d) in conjunction with the board of directors of such related body, to oversee, supervise and direct the activities of all officers and employees of such related body;

(e) to oversee and administer the contracts of such related body;

(f) to prepare, recommend to Council and the board of directors of such related body for approval, and maintain and revise as necessary, an organization chart in respect of such related body;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks in respect of such related body;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of a senior officer of a related body under this law; and

(j) to carry out any other activities specified by Council or the board of directors of such related body that are not contrary to the FMA or inconsistent with the senior officer's duties specified in this law.

(6) The senior officer of a related body may assign the performance of any of the senior officer's duties or functions

(a) to an officer or employee of the Siksika Nation; and

(b) with the approval of Council and the board of directors of the related body, to a contractor or agent of the Siksika Nation or to a senior officer of another related body.

(7) Any assignment of duties or functions under subsection (6) does not relieve the senior officer of a related body of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

18.(1) Council must designate an employee of the Siksika Nation as the chief financial officer of the Siksika Nation, and may set the terms and conditions associated with such position.

(2) The chief financial officer shall act as the senior administrative officer of treasury board, and shall assist treasury board in carrying out its duties in accordance with this law.

(3) The chief financial officer shall be an employee of, or contractor to, the Siksika Nation and his or her hiring and dismissal shall be in accordance with an employment contract, or contract for services, and in compliance with the personnel policies and procedures of the Siksika Nation tribal administration as approved by council from time to time.

(4) Reporting to the tribal administration senior officer, the chief financial officer is responsible for the day-to-day management of the financial administration systems of the Siksika Nation and the agencies of the Siksika Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the Siksika Nation including the local revenue account;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the Siksika Nation's local revenue account;

(d) to prepare the monthly financial information required in section 68, the quarterly financial statements required in section 69, and the draft annual financial statements required in section 70;

(e) to prepare the financial components of reports to Council and of any short, medium and long term plans, projections and priorities referred to in subsection 14(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body, to facilitate the annual audit;

(i) to actively monitor compliance with the FMA, this law and any other applicable Siksika Nation law, applicable standards and any policies, procedures and directions of Council respecting the financial administration of the Siksika Nation, each agency of the Siksika Nation and each related body, other than those matters that are the responsibility of the tax administrator under the FMA, this law or another Siksika Nation law;

(j) to prepare or provide any documentation and financial information required by Council and by treasury board to discharge its responsibilities;

(k) to evaluate the financial administration systems of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body, and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this law; and

(o) to carry out any other activities specified by Council, the tribal administration senior officer or treasury board if they are not contrary to the FMA or inconsistent with the chief financial officer's duties under this law.

(5) In the course of discharging his or her responsibilities under this law, the chief financial officer must, working in conjunction with the tribal administration senior officer and the senior officers of each related body, recommend to Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(6) With the approval of the tribal administration senior officer, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor, consultant or agent of the Siksika Nation or of any related body but any such assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) The tax administrator reports to the chief financial officer in respect of the performance of any of the tax administrator's duties or functions under this law, provided that if the tax administrator is the same individual as the chief financial officer, then the tax administrator shall report to the chairperson of treasury board.

(2) With the approval of the chairperson of treasury board and the chief financial officer, or with the approval of treasury board, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this law to any officer, employee, contractor, consultant or agent of the Siksika Nation or of any related body but any such assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational structure

20.(1) Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Siksika Nation and its related bodies.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the Siksika Nation and its related bodies;

(b) the organization of the systems described in paragraph (a) including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a);

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a) including:

(i) the membership on Council, treasury board and all other committees of Council and the Siksika Nation;

(ii) the tribal administration senior officer, the chief financial officer, the tax administrator, the senior officer of each related body and the other officers of the Siksika Nation and its related bodies; and

(iii) the principal lines of authority and the responsibility between Council, treasury board and other committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the tribal administration senior officer must provide a copy of the organization chart under subsection (1) to a Councillor, a member of treasury board, a member of a committee referred to in subparagraph (2)(d)(i), an officer, an employee or agent of the Siksika Nation or its related bodies and a member of the Siksika Nation.

(4) In the course of discharging his or her responsibilities under this law, the tribal administration senior officer must (in respect of the Siksika Nation tribal administration) and each senior officer of a related body must (in respect of such related body), working in conjunction with the chief financial officer, recommend to Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) Council must take all reasonable steps to ensure that the Siksika Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Siksika Nation and its related bodies.

(6) Without in any way limiting the generality of subsection (5), Council shall have the right to require that background security clearances, criminal record and credit checks, and other due diligence procedures as may be recommended by treasury board be included as part of the hiring process to ensure that only qualified and competent personnel are retained to carry out the financial administration activities of the Siksika Nation and its related bodies.

(7) Council may at any time elect to appoint, on a permanent or a part-time basis, an internal Siksika auditor to conduct an internal audit of the Siksika Nation as well as its related bodies on any basis determined by Council (including an audit of the standards and performance of the Siksika Nation's financial administration systems and controls, and those of its related bodies).

(8) If Council elects to appoint internal Siksika auditor, such auditor shall have the same powers and the right to access information in the same manner as the auditor of the Siksika Nation.

Division Four – Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the Siksika Nation or of a related body, a Councillor must

(a) comply with this law, any other applicable Siksika Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Siksika Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the rules and procedures applicable to Councillors set forth in Schedule "A" to this law.

(2) If it has been determined under this law or by a court of competent jurisdiction that a Councillor has contravened this section, Council must post a public notice of the details of the determination for a period of not less than 31 days as soon as practicable after the contravention was determined.

Conduct of officers, employees, contractors, etc

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the Siksika Nation or its related bodies;

(b) each person acting under the delegated authority of Council, the Siksika Nation and each related body; or

(c) a member of treasury board or a member of a committee of Council or the Siksika Nation who is not a Councillor.

(2) When a person is exercising a power, duty or responsibility relating to the financial administration of the Siksika Nation or its related bodies, that person must

(a) comply with this law, any other applicable Siksika Nation law and any applicable standards (including standards under the FMA);

(b) comply with all policies, procedures and directions of Council; and

(c) avoid conflicts of interest and comply with the rules and procedures applicable to officers, employees, contractors and agents of the Siksika Nation set forth in Schedule "A" to this law.

(3) Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the Siksika Nation and each related body;

(b) the terms of every contract of a contractor of the Siksika Nation and each related body;

(c) the terms of appointment of every member of treasury board;

(d) the terms of appointment of every member of a committee who is not a Councillor; and

(e) the terms of appointment of every agent of the Siksika Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of treasury board or of a committee may be revoked; and

(d) the appointment of an agent or officer may be revoked.

PART THREE

FINANCIAL MANAGEMENT

Division One – Financial Plans and Annual Budgets

Fiscal year

23. The fiscal year of the Siksika Nation is April 1 to March 31 of the following year.

Multi-year financial plan

24. No later than March 31 of each year Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of annual budget

25.(1) The annual budget must encompass all the operations for which the Siksika Nation (including its related bodies) is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year end surplus.

(2) The revenue category of moneys derived from the Siksika Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Siksika Nation's lands.

Budget and planning process schedule

26.(1) On or before January 31 of each year the chief financial officer must prepare and submit to treasury board for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year treasury board must review

(a) the draft annual budget and recommend an annual budget to Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to Council.

(3) On or before March 31 of each year Council must review and approve the annual budget for the Siksika Nation for the next fiscal year.

(4) On or before June 15 of each year the chief financial officer must prepare and submit to treasury board for review a draft amendment of the component of the annual budget respecting the Siksika Nation's local revenue account.

(5) On or before June 30 of each year, treasury board must review the draft amendment of the component of the annual budget respecting the Siksika Nation's local revenue account and recommend an amendment to the annual budget to Council for approval.

(6) No later than July 15 of each year Council must approve the amendment of the component of the annual budget respecting the Siksika Nation's local revenue account.

Additional requirements for budget deficits

27. If a draft annual budget in respect of the Siksika Nation (or of any related body) contains a proposed deficit, Council must ensure that

(a) the multi-year financial plan of the Siksika Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the Siksika Nation or of any related body.

Amendments to annual budgets

28.(1) The annual budget of the Siksika Nation (or of any related body) must not be changed without the approval of Council.

(2) Subject to subsection 26(6) and section 36, unless there is a substantial change in the forecasted revenues or expenses of the Siksika Nation (or of any

related body) or in the expenditure priorities of Council, Council must not approve a change to the annual budget of the Siksika Nation or of any related body.

Local revenue account budget requirements

29. Despite any other provisions of this law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the FMA and of the First Nations Tax Commission standards.

Policy for Siksika Nation information or involvement

30.(1) Council must establish policies or procedures or give directions respecting the means by which members of the Siksika Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the Siksika Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) Council must post a public notice of each open Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget;

(c) an amendment to the annual budget.

(3) Members of the Siksika Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division Two - Financial Institution Accounts

Financial institution accounts

31.(1) No account may be opened for the receipt and deposit of money of the Siksika Nation or any agency of the Siksika Nation unless the account is

(a) in the name of the Siksika Nation;

(b) opened in a financial institution; and

(c) authorized by treasury board or by the chief financial officer, or pursuant to any other law of the Siksika Nation.

(2) The Siksika Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the Siksika Nation has money held in trust;

(d) a land and resources account for money from revenues from the Siksika Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 84.

(3) The Siksika Nation may, if approved by treasury board or by Council, establish any other accounts not referred to in subsection (2) as may be required pursuant to any other law of the Siksika Nation (including any law relating to the Siksika Heritage Trust), or as may be necessary and appropriate to manage the Siksika Nation's financial assets.

(4) No account may be opened for the receipt and deposit of money of any related body unless the account is

(a) opened in the name of the related body;

(b) opened in a financial institution; and

(c) authorized by the senior officer of the related body in conjunction with treasury board or the chief financial officer, or pursuant to any other law of the Siksika Nation.

(5) Each related body must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraph (b); and

(b) a trust account if the related body has money held in trust.

(6) A related body may establish any other accounts not referred to in subsection (5) as may be required pursuant to any other law of the Siksika Nation, or as may be approved by treasury board or the chief financial officer as being necessary and appropriate to manage the financial assets of the related body.

Accounts management

32.(1) The chief financial officer must ensure the safekeeping of all money received by the Siksika Nation and any agency of the Siksika Nation.

(2) The chief financial officer

(a) must deposit all money received by the Siksika Nation as soon as practicable (and in any event within two (2) business days) into the appropriate accounts described in section 31; and

(b) must not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law or another Siksika Nation law.

(3) The senior officer of each related body must ensure the safekeeping of all money received by the related body.

(4) The senior officer of each related body

(a) must deposit all money received by the related body as soon as practicable (and in any event within two (2) business days) into the appropriate accounts described in section 31; and

(b) must not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law, another Siksika Nation law, an agreement approved by Council, or by treasury board.

Division Three – Expenditures

Prohibited expenditures

33.(1) Money or financial assets in a trust account must not be used for a purpose other than the purposes permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than the purposes permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part Four.

Prohibited agreements

34. The Siksika Nation (including any related body) must not enter into an agreement or undertaking that requires the Siksika Nation to expend money that is not authorized by, or that contravenes, this law or another Siksika Nation law.

No expenditure without appropriation

35.(1) Subject to subsection 36(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation or pursuant to another Siksika Nation law.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency expenditures

36.(1) The tribal administration senior officer, treasury board, the chairperson of treasury board, or the chief financial officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another Siksika Nation law.

(2) Council must establish policies or procedures or give directions regarding the authorization of expenditures for emergency purposes under subsection (1) and the establishment of a process by which the members of the Siksika Nation are to be informed about or involved in emergency expenditures.

(3) The expenditure under subsection (1) must be reported to Council as soon as practicable and Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the tribal administration senior officer, treasury board, the chairperson of treasury board, or the chief financial officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

37.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Siksika Nation in relation to an appropriation must not exceed the amount specified in the budget for the Siksika Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after fiscal year end

38.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for payment

39.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this law or another Siksika Nation law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The tribal administration senior officer or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the tribal administration senior officer or chief financial officer may authorize a payment out of, or sign a requisition for, payment from any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for, payment from the appropriation.

(12) Council may from time to time establish policies and procedures governing a tendering process as well as a procurement process to be followed by the Siksika Nation, which policies and procedures shall be recommended by treasury board and approved by Council. Pending the establishment of such policies and procedures the following shall apply:

(a) any requisition (including any purchase order respecting the procurement of goods or services) over fifteen thousand dollars ($15,000), or such greater amount as may from time to time be approved by Council, shall require authorization by the chief financial officer in addition to the signature of the relevant senior manager of the Siksika Nation tribal administration agency proposing the purchase;

(b) all purchase orders or contracts valued at over fifty thousand dollars ($50,000) shall be tendered;

(c) if the purchase order or contract is valued at more than fifty thousand dollars ($50,000) but less than five hundred thousand dollars ($500,000), the tender may be by invitation;

(d) if the purchase order or contract is valued at more than five hundred thousand dollars ($500,000) the tender must be public;

(e) in emergency situations telephone or facsimile bids up to fifty thousand dollars ($50,000) may be accepted, provided that a written confirmation follows from the bidder and a record of all telephone bids is kept;

(f) invitations to tender and public tenders shall include:

(i) the time and date of closing;

(ii) sufficient details from which comparable bids can be made;

(iii) the time, date, and place tenders are to be opened; and

(iv) amount of security deposit if required;

(g) except in emergency situations, the tendering period is not to be less than five (5) working days;

(h) all tenders are to be returned sealed and addressed to the Siksika Nation, clearly marked "*Tendered for.....*" and the time and date of receipt is to be recorded on the unopened envelope of tender when received;

(i) all tenders received shall be opened in public and in the presence of the senior manager, senior officer, or other person responsible for the tender process;

(j) the name of the tender, project, date of bid and amount shown must be recorded;

(k) the lowest tender received shall normally be accepted unless the person or body authorized to accept the tender deems it in the best interests of the Siksika Nation to accept a higher tender because the higher tender:

(i) provides a better quality product or better service,

(ii) provides economic benefits to the Siksika Nation or its members, or

(iii) provides a joint venture or other economic development opportunity for the Siksika Nation,

and acceptance of such higher tender has been approved by treasury board, or by Council pursuant to a resolution;

(l) where other than the lowest tender is accepted, the reasons for such acceptance are to be recorded in writing, signed and dated by the person or body authorized to make the decision;

(m) subject to this law, tenders shall comply with the tendering and procurement policies and procedures approved by treasury board or by Council to govern such activity; and

(n) upon acceptance of a tender for the performance of work, goods, or services, a contract is to be signed by both parties and provided to the chief financial officer, and disbursements or payment on any contract shall be made without supporting documentation, including such documentation as may be required pursuant to the policies of treasury board or of Council.

Form of payment

40. Payments by the Siksika Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 39(8) to (10).

Division Four – General Matters

Advances

41.(1) The tribal administration senior officer (in respect of the Siksika Nation tribal administration), the senior officer of a related body (in respect of such related body), or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

42. If the Siksika Nation or a related body, as the case may be, withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit money

43.(1) Money received by the Siksika Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of Council.

(2) Money received by a related body as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of Council.

(3) Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsections (1) and (2).

Interest

44.(1) All interest earned on the accounts described in section 31, other than a trust account, local revenue account, or tangible capital asset reserve account, must be deposited in the general account referred to in section 31.

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) The Siksika Nation may charge interest at a rate set from time to time by Council on any debts or payments owed to the Siksika Nation or any related body that are overdue subject to applicable law, including the *Interest Act* (Canada).

Refunds

45.(1) Money received by the Siksika Nation or any related body that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) Council must establish policies and procedures respecting the refund of money under subsection (1).

Write off of debts

46. All or part of a debt or obligation owed to the Siksika Nation, an agency of the Siksika Nation, or any related body may be written off:

(a) if approved by Council;

(b) if done (in relation to the Siksika Nation or an agency of the Siksika Nation) by treasury board, the tribal administration senior officer or the chief financial officer, under the authority of a policy or direction of Council; or

(c) if done (in relation to a related body) by treasury board, the senior officer of such related body, or the chief financial officer, under the authority of a policy or direction of Council.

Extinguishment of debts

47. All or part of a debt or obligation owed to the Siksika Nation, an agency of the Siksika Nation, or any related body may be forgiven only

(a) if approved by Council;

(b) if done (in relation to the Siksika Nation or an agency of the Siksika Nation) by treasury board, the tribal administration senior officer or the chief financial officer, under the authority of a policy or direction of Council; or

(c) if done (in relation to a related body) by treasury board, the senior officer of such related body, or the chief financial officer, under the authority of a policy or direction of Council.

Year end surplus

48.(1) Subject to subsections (2), (3) and (4) and subject to the terms of any funding or other agreement to which the Siksika Nation is a party, an operating surplus of the Siksika Nation at the end of the fiscal year must be paid into the general account described in section 31.

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

(4) If an agency of the Siksika Nation has an operating surplus in respect of a given fiscal year the agency may, by means of a written submission delivered to treasury board not later than fifteen (15) days following the expiration of the fiscal year in question, request that all or a portion of such operating surplus be retained for the completion of previously budgeted programs that are not completed, or for the completion of programs that were specifically budgeted in respect of more than one fiscal year.

(5) Unless treasury board has indicated, in writing, that all or any portion of the operating surplus referred to in subsection (4) may be retained, such surplus at the end of the fiscal year must be paid into the general account described in section 31.

Division Five – Borrowing

Limitations on borrowing

49.(1) Except as specifically authorized in this law or in a local revenue law, none of the Siksika Nation, an agency of the Siksika Nation, or any related body are permitted to borrow money or grant security.

(2) Subject to this law, if the Siksika Nation, an agency of the Siksika Nation, or any related body is authorized in this law to borrow money or grant security, Council may authorize the chief financial officer to borrow money or grant security

(a) as specifically approved by Council; or

(b) in accordance with the policies, procedures or directions made by Council.

Borrowing for ordinary operations

50.(1) The Siksika Nation or, with the approval of treasury board a related body, may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this law.

(2) The Siksika Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or

lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that Council approves.

(3) The Siksika Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Siksika Nation.

(4) A related body may with the approval of treasury board enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the related body.

Financial agreements

51.(1) The Siksika Nation may enter into the following agreements in the name of the Siksika Nation:

(a) for the purpose of efficient management of the Siksika Nation's financial assets, agreements with financial institutions and related services agreements;

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Siksika Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the Siksika Nation.

Borrowing for authorized expenditures

52.(1) If the general account described in section 31 is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer or treasury board recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Siksika Nation may borrow an amount not exceeding a maximum amount specified by Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing member requirements

53.(1) This section only applies if the Siksika Nation is a "borrowing member" as defined under the FMA.

(2) The Siksika Nation must not obtain long term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The Siksika Nation may only obtain long term financing from the First Nations Finance Authority as permitted under its local revenue law and the FMA.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the FMA.

(5) Money borrowed by the Siksika Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the FMA.

Borrowing for new capital projects

54.(1) Council must establish policies or procedures or give directions respecting the means by which members of the Siksika Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 88(2).

(2) Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 88(2) is presented for approval.

(3) Members of the Siksika Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for repayment of debts

55. Subject to this law and a local revenue law, the Siksika Nation may borrow money that is required for the repayment or refinancing of any debt of the Siksika Nation, other than a debt in relation to money borrowed under subsection 52(1) or a debt owed to the First Nations Finance Authority.

Use of borrowed money

56.(1) Subject to this section and any local revenue law, money borrowed by the Siksika Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Siksika Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 62(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of security documents

57.(1) Subject to subsection (2), security granted by the Siksika Nation must be signed by a Councillor designated by Council and by the chief financial officer.

(2) A security granted by the Siksika Nation in respect of local revenues must be signed by a Councillor designated by Council and by the tax administrator.

Operational controls

58. Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Siksika Nation's operations and those of its related bodies.

Division Six - Risk Management

Limitation on business activity

59.(1) Subject to subsections (2) and (3), the Siksika Nation must not:

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Siksika Nation may carry on a business that:

(a) is ancillary or incidental to the provision of programs or services or other functions of Siksika Nation governance; or

(b) derives income from the granting of a lease or license of or is in respect of

(i) an interest in, or natural resources on or under, the Siksika Nation's lands or lands owned in fee simple by or in trust for the Siksika Nation, or

(ii) any other property of the Siksika Nation.

(3) The Siksika Nation may carry on business activities through a related body for the primary purpose of profit if Council determines that the business activities

(a) do not result in a material liability for the Siksika Nation; or

(b) do not otherwise expose the Siksika Nation's financial assets, property or resources to significant risk.

(4) Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

(5) No related body of the Siksika Nation shall be established without the approval of Council, which approval shall only be provided following a review and recommendation to Council by treasury board.

(6) Council shall:

(a) ensure that when any related body is hereafter established or created, the articles, by-laws and other constating documents of such related body require the related body to comply with and be bound by all applicable provisions of this law; and

(b) take steps to ensure that the articles, by-laws and other constating documents of any existing related body be amended in order to require the related body to comply with and be bound by all applicable provisions of this law.

Guarantees and indemnities

60.(1) Neither the Siksika Nation nor any related body may give a guarantee unless Council has considered the report of the chief financial officer under subsection (2).

(2) Before Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council and for treasury board identifying any risks associated with giving the guarantee and assessing the ability of the Siksika Nation, or the applicable related body, to honor the guarantee should it be required to do so.

(3) Neither the Siksika Nation nor any related body may give an indemnity unless it is

(a) authorized under section 102;

(b) necessary and incidental to and included in another agreement to which the Siksika Nation, and the applicable related body, is a party; or

(c) in relation to a security granted by the Siksika Nation, and the applicable related body, that is authorized under this law or another Siksika Nation law.

(4) Subject to a resolution described in section 102, Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Siksika Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Siksika Nation and any related body.

Authority to invest

61.(1) Except as specifically authorized in this law or another Siksika Nation law (including the Siksika Nation Revenue Account By-law and section 62 below), the Siksika Nation must not invest the Siksika Nation's financial assets.

(2) Council may authorize one or both of treasury board or the chief financial officer to invest the Siksika Nation's financial assets

(a) as specifically approved by Council; or

(b) in accordance with the policies, procedures or directions recommended by treasury board and approved by Council.

Approved investments

62.(1) Money in an account described in section 31 that is not immediately required for expenditures may be invested by the Siksika Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by a financial institution including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any class of investments permitted under an Act of a province relating to trustees;

(f) any other investments or class of investments prescribed by an investment policy adopted by Council; or

(g) any other investments or class of investments prescribed by regulation under the FMA.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Siksika Nation as permitted under the terms of the trust or under the laws of Alberta.

(3) If the Siksika Nation has established an investment account under section 31, the Siksika Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Siksika Nation is a shareholder;

(b) a trust in which the Siksika Nation is a beneficiary;

(c) a limited partnership in which the Siksika Nation is a partner; or

(d) a member investment program described in section 63.

(4) Despite any other provision in this section, the Siksika Nation may only invest the following in investments specified in subsection 82(3) of the FMA and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the Siksika Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted investments in Siksika Nation member activities

63.(1) The Siksika Nation may only make a loan to a member of the Siksika Nation or to an entity in which a member of the Siksika Nation has an interest if the loan is made from a program of the Siksika Nation that has been approved by Council and that meets the requirements of this section.

(2) Before Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the Siksika Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the Siksika Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) Council must make policies or procedures or give directions for the operation of any program referred to in this section.

Administration of investments and loans

64.(1) If the Siksika Nation is authorized to make an investment or loan under this law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the Siksika Nation is authorized to make a loan under this law, Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk assessment and management

65.(1) Annually, and more often if necessary, the tribal administration senior officer must (in respect of the Siksika Nation tribal administration) identify and assess any significant risks to the Siksika Nation's financial assets, the Siksika Nation's tangible capital assets as defined in Part Four and the operations of the Siksika Nation.

(2) Annually, and more often if necessary, the tribal administration senior officer must report to treasury board on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

(3) Annually, and more often if necessary, the senior officer of each related body (in respect of such related body) must identify and assess any significant risks to the related body's financial assets, and its tangible capital assets as defined in Part Four and the operations of the related body.

(4) Annually, and more often if necessary, the senior officer of each related body must report to treasury board on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

66.(1) On recommendation of treasury board, Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 65 and any other risks associated with any assets, property or resources under the care or control of the Siksika Nation.

(2) Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

Division Seven – Financial Reporting

GAAP

67. All accounting practices of the Siksika Nation and its related bodies must comply with GAAP.

Monthly financial information

68.(1) At the end of each month the chief financial officer must prepare financial information respecting the financial affairs of the Siksika Nation and its related bodies in the form and with the content approved by Council on the recommendation of treasury board.

(2) The chief financial officer must provide the financial information in subsection (1) to Council and treasury board not more than forty-five (45) days following the end of the month for which the information was prepared.

(3) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Quarterly financial statements

69.(1) At the end of each quarter of the fiscal year the chief financial officer must prepare financial statements for the Siksika Nation and its related bodies for that quarter in the form and with the content approved by Council on the recommendation of treasury board.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to Council and treasury board not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by treasury board and recommended to Council for approval; and

(b) reviewed and approved by Council.

(4) If the Siksika Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for and report on all other revenues of the Siksika Nation separately from other money of the Siksika Nation; and

(b) provide the First Nations Finance Authority or the First Nations Financial Management Board, on its request, with information respecting the other revenues account.

(5) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Annual financial statements

70.(1) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the Siksika Nation and it related bodies for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by Council on the recommendation of treasury board.

(3) The annual financial statements must include the following information:

(a) the financial information of the Siksika Nation, its agencies and all of its related bodies for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the First Nations Financial Management Board standards respecting financial reporting of the local revenue account); and

(c) the revenue categories for the Siksika Nation's lands referred to in subsection 25(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honor guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 9;

(c) a report setting out all debts or obligations forgiven by the Siksika Nation and its related bodies;

(d) a report setting out the information required in paragraph 63(3)(c);

(e) if the Siksika Nation has a land code in force, a report setting out moneys of the Siksika Nation derived from Siksika Nation's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from any Siksika Nation's lands; and

(f) any other report required under the FMA or an agreement.

(5) The chief financial officer, together with the senior managers of each agency of the Siksika Nation, and the senior officers of each related body, shall have the financial records for their respective area for the preceding fiscal year completed and available for inspection by the auditor by not later than April 30 of each year.

(6) The chief financial officer must provide draft annual financial statements to treasury board for review within fifty (50) days following the end of the fiscal year for which they were prepared.

(7) Treasury board must present draft annual financial statements to Council for review within seventy (70) days following the end of the fiscal year for which they were prepared.

(8) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Audit requirements

71.(1) The annual financial statements of the Siksika Nation and all of its related bodies must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with First Nations Financial Management Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 70(4).

Appointment of auditor

72.(1) The Siksika Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by treasury board and which is signed by the chief financial officer and the chairperson of treasury board. Such engagement letter must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this law, the FMA and First Nations Financial Management Board standards.

(3) To be eligible for appointment as the auditor of the Siksika Nation or any of its related bodies, an auditor must

(a) be a member in good standing of the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the Alberta;

(b) be licensed or otherwise authorized to practice public accounting in Alberta; and

(c) be independent of the Siksika Nation, its related bodies, Councillors and officers and members.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Siksika Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

(5) The auditor shall also act as the auditor for each agency of the Siksika Nation and for each related body of the Siksika Nation, unless a different auditor is appointed, on an annual basis, by such related body with the prior approval of Council.

Auditor's authority

73.(1) To conduct an audit of the annual financial statements of the Siksika Nation and each related body, the auditor must be given access to

(a) all records of the Siksika Nation and its related bodies for examination or inspection and given copies of these records on request, including all books, records, accounts, vouchers, resolutions of Council, policies, laws, by-laws, codes, treasury board minutes and resolutions, copies of agreements, contracts and other documents; and

(b) any Councillor, officer, employee, contractor or agent of the Siksika Nation and its related bodies to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Siksika Nation and its related bodies as necessary for the performance of the auditor's duties.

(3) The auditor must be given not less than ten (10) business days' prior written notice of

(a) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered;

(b) every treasury board meeting; and

(c) every meeting of the members of the Siksika Nation where the financial administration of the Siksika Nation or its related bodies will be considered.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of the Siksika Nation or any of its related bodies.

(5) The auditor may call a meeting of treasury board to discuss any subject that concerns the auditor as auditor of the Siksika Nation or its related bodies.

(6) The auditor may be excluded from all or any part of a meeting of treasury board or Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of audited annual financial statements

74.(1) The audited annual financial statements must be provided to treasury board for its review and consideration not more than one hundred (100) days after the fiscal year end for which the statements were prepared.

(2) The auditor and treasury board shall present the audited annual financial statements to Council.

(3) Council must review and approve the audited annual financial statements not more than one hundred twenty (120) days after the fiscal year end for which the statements were prepared.

Access to annual financial statements

75.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by Council;

(b) be signed by

(i) the Chief of the Siksika Nation or the Council chairperson,

(ii) the chairperson of treasury board, and

(iii) the chief financial officer, and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 70(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the Siksika Nation at the Tribal Administration building of the Siksika Nation in Siksika, Alberta during normal business hours.

(3) The chief financial officer shall retain a copy of the signed audited financial statements.

(4) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the FMA at the Tribal Administration building of the Siksika Nation during normal business hours.

Annual Report

76.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, Council must prepare an annual report on the operations and financial performance of the Siksika Nation and its related bodies for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the Siksika Nation and its related bodies;

(b) a progress report on any established financial objectives and performance measures of the Siksika Nation and its related bodies; and

(c) the audited annual financial statements of the Siksika Nation and its related bodies for the previous fiscal year including special purpose reports.

(3) The annual report referred to in subsection (1) must

(a) be provided to the auditor at least twenty (20) days prior to its final printing and release by Council so that the auditor can ensure that there are no errors or omissions in relation to the audited financial statements and the other financial information (including any special purpose reports) contained therein;

(b) be provided to a member of the Siksika Nation as soon as practicable after a request in writing is made by such member; and

(c) be provided to

(i) the First Nations Financial Management Board as soon as practicable after the report's publication, if the Siksika Nation has a certificate issued by the First Nations Financial Management Board under subsection 50(3) of the FMA; and

(ii) the First Nations Finance Authority as soon as practicable after the report's publication, if the Siksika Nation is a borrowing member.

(4) Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to Siksika Nation members who have requested but have not been provided with the annual report of the Siksika Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the tribal administration senior officer to report quarterly to treasury board on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division Eight – Information and Information Technology

Ownership of records

77.(1) All records that are produced by or on behalf of the Siksika Nation or its related bodies or kept, used or received by any person on behalf of the Siksika Nation or its related bodies are the property of the Siksika Nation.

(2) Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Siksika Nation.

Operations manual

78.(1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must prepare and maintain a current operations manual respecting every element of the Siksika Nation's administrative systems, including any financial administration systems referred to in this law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of treasury board and all other Council committees and officers and employees of the Siksika Nation and its related bodies.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Siksika Nation or its related bodies, that part of the operations manual must be made available to the contractor or agent.

Record keeping and maintenance

79.(1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must ensure that all records of the Siksika Nation and such related body, as applicable, are prepared, maintained, stored and kept secure, including as required under this law or any other applicable law.

(2) No Siksika Nation's records or related body records may be destroyed or disposed of except as permitted by and in accordance with the policies, procedures and directions of Council.

(3) All financial records of the Siksika Nation must be stored for at least seven (7) years after they were created.

(4) Council must establish policies and procedures or give directions respecting access of any persons to Siksika Nation's records or related body records.

Account records

80.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Siksika Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Siksika Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of information

81.(1) No person may be given access to Siksika Nation's records or related body records containing confidential information except as permitted in accordance with the policies, procedures and directions adopted by Council.

(2) All persons who have access to Siksika Nation's records or related body records must comply with all policies, procedures or directions of Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information technology

82. Council must establish policies or procedures or give directions respecting information technology used by the Siksika Nation in its operations and those of its related bodies to ensure the integrity of the Siksika Nation's financial administration system and its data base, and those of its related bodies.

PART FOUR

CAPITAL PROJECTS

Definitions

83. In this Part:

"capital project" means the construction, rehabilitation or replacement of the Siksika Nation's tangible capital assets and any other major capital projects funded by local revenues in which the Siksika Nation or any of its related bodies are investors;

"Siksika Nation's tangible capital assets" mean all non-financial assets of the Siksika Nation and its related bodies having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;

(b) have useful economic lives extending beyond an accounting period;

(c) are to be used on a continuing basis; and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the Siksika Nation's tangible capital assets as described in section 87;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the Siksika Nation's tangible capital assets.

Council general duties

84. Council must take reasonable steps to ensure that

(a) the Siksika Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the Siksika Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in Alberta.

Tangible capital assets reserve fund

85. Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on capital projects

86. At each treasury board meeting, the tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed;

(c) steps taken to ensure compliance with section 89 for every capital project.

Life-cycle management program

87.(1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must establish and keep current a register of all the Siksika Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by Council or by treasury board.

(2) On or before November 30 of each year, the tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must arrange for the inspection and review of the state of each of the Siksika Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Siksika Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the Siksika Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the Siksika Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project;

(d) the proposed budget for replacement of the Siksika Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Treasury Board

88.(1) On or before January 15 of each year, treasury board must review the information, schedules and budget prepared under section 87 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, treasury board must review any plans for new construction of Siksika Nation's tangible capital assets including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital projects – contracts and tenders

89.(1) Council must establish policies or procedures or give directions respecting the management of capital projects including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All Siksika Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital project consultants

90. The services of a professional engineer or other consultant may be retained to assist any of the tribal administration senior officer, the senior officers of related bodies, the chief financial officer, treasury board or Council to carry out their obligations under this Part.

Policy for information or involvement of members

91. Council must establish policies or procedures or give directions for

(a) the provision of information to members of the Siksika Nation respecting capital projects; or

(b) the involvement of members of the Siksika Nation in consideration of capital projects.

PART FIVE

BORROWING MEMBER REQUIREMENTS

Application

92. This Part applies to the Siksika Nation and its related bodies if the Siksika Nation is a borrowing member as defined in the FMA.

Compliance with standards

93.(1) For as long as the Siksika Nation is a borrowing member or has a certificate issued by the First Nations Financial Management Board under subsection 50(3) of the FMA, the Siksika Nation and its related bodies must comply with all the applicable First Nations Financial Management Board standards.

(2) If Council becomes aware that the Siksika Nation or any of its related bodies is not complying with a First Nations Financial Management Board standard referred to in subsection (1), Council must as soon as practicable take the any required actions to bring the Siksika Nation into compliance with the First Nations Financial Management Board standard.

PART SIX

LAND MANAGEMENT

Application

94. This Part only applies to the Siksika Nation and it related bodies from and after the date (if any) that the *First Nations Land Management Act* is adopted by and has application to the Siksika Nation, and if the Siksika Nation has a land code under the *First Nations Land Management Act*.

Obligations

95.(1) The Siksika Nation and its related bodies must comply with the *First Nations Land Management Act* and any land code made by the Siksika Nation as required or permitted under that Act.

(2) The council must establish and implement a policy that provides a method consistent with the requirements of the Siksika Nation's land code for being accountable to members of the Siksika Nation for the management of Siksika Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART SEVEN

OIL AND GAS AND MONEYS MANAGEMENT

Application

96. This Part only applies to the Siksika Nation and its related bodies from and after the date (if any) that *First Nations Oil and Gas and Moneys Management Act* is adopted by and has application to the Siksika Nation, and if the Siksika Nation has a financial administration code under the *First Nations Oil and Gas and Moneys Management Act*.

Obligations

97. The Siksika Nation and its related bodies must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial administration code made by the Siksika Nation as required or permitted under that Act.

PART EIGHT

MISCELLANEOUS

Reports of breaches and financial irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Siksika Nation or any related body is not authorized by or under this law or another Siksika Nation law;

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Siksika Nation or any related body;

(c) a provision of this law has been contravened; or

(d) a person has failed to comply with Schedule "A" to this law,

the person may disclose the circumstances to the chief financial officer or to the chairperson of treasury board.

(2) If the Chief or any Councillor becomes aware of any circumstances described under subsection (1), the Chief or Councillor must report them to the chief financial officer and to the chairperson of treasury board.

(3) If an officer, employee, contractor or agent of the Siksika Nation or a related body becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the chief financial officer or to the chairperson of treasury board.

Inquiry into report

99.(1) If a report is made to the chief financial officer or to the chairperson of treasury board under section 98, the chief financial officer or the chairperson of treasury board, as the case may be, must inquire into the circumstances reported and report the findings to the treasury board as soon as practicable.

(2) Treasury board may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to Council respecting any circumstances reported to treasury board under this section including treasury board's recommendations, if any.

Protection of parties

100.(1) All reasonable steps must be taken by the chairperson of treasury board, the chief financial officer, the members of treasury board and by Council to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the Siksika Nation or a related body or by a Councillor, officer, employee, contractor or agent of the Siksika Nation or a related body as a result of making that report.

(3) The treasury board, the chief financial officer and the chairperson of treasury board must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to Council.

(4) Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for improper use of money

101.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this law or the Siksika Nation's local revenue law is personally liable to the Siksika Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Siksika Nation or of a related body and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Siksika Nation under subsection (1) may be recovered for the Siksika Nation by the Siksika Nation, a member of the Siksika Nation or a person who holds a security under a borrowing made by the Siksika Nation.

(4) It is a good defence to any action brought against an officer or employee of the Siksika Nation for unauthorized expenditure, investment or use of Siksika Nation financial assets if it is proved that the officer or employee gave a written and signed warning to Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against proceedings

102.(1) In this section:

"indemnification" means the payment of amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions; or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Siksika Nation official" means a current or former Councillor, officer or employee of the Siksika Nation or a director, officer or employee of a related body.

(2) Subject to subsection (3), Council may by resolution provide for the indemnification of a named Siksika Nation official, a category of Siksika Nation official or all Siksika Nation officials in accordance with the terms specified in the resolution.

(3) Council may not pay a fine that is imposed as a result of a Siksika Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic review of law

103.(1) By not later than September 30, 2014 and thereafter on a regular, periodic basis established by a policy of Council, treasury board must conduct a review of this law

(a) to determine if it facilitates effective and sound financial administration of the Siksika Nation and its related bodies; and

(b) to identify any amendments to this law that may better serve this objective.

(2) Council must establish policies or procedures or give directions for

(a) the provision of information to members of the Siksika Nation respecting any proposed amendment of this law; or

(b) the involvement of members of the Siksika Nation in consideration of an amendment to this law.

(3) Council must post a public notice of each Council meeting when a proposed amendment to this law is presented for approval.

(4) Members of the Siksika Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of law to First Nations Finance Authority

104. If the Siksika Nation intends to apply to become a borrowing member, Council must provide a copy of this law to the First Nations Finance Authority as soon as practicable after the First Nations Financial Management Board approves the law.

Coming into force

105. This law shall come into force on the day after the date it has been approved by the First Nations Financial Management Board under section 9 of the FMA.

106. The *Financial Administration Law*, 2010 shall be repealed in its entirety and replaced by this law as of the day this law comes into force.

SIKSIKA NATION

BAND COUNCIL RESOLUTION

AT A DULY CONVENED Band Council ("Council") meeting of the Siksika Nation (the "Nation") held on the 18 day of June, 2013, the Nation passed the following Band Council Resolution:

WHEREAS in April of 2010, Council enacted the financial administration law (the "*2010 Financial Administration Law*") in accordance with, *inter alia*,

section 83(1) of the *Indian Act* and the Nation's inherent right of self-government to regulate the receipt, management and expenditure of Nation funds and to establish the administrative organization for the Nation for the management of such funds;

AND WHEREAS the *2010 Financial Administration Law* provides that the Nation's Treasury Board ("Treasury Board") shall, *inter alia*, make recommendations to Council from time to time regarding certain matters in connection with the financial administration of the Nation;

AND WHEREAS the Nation is named in the Schedule to the *First Nations Fiscal Management Act* (the "*FMA*"), pursuant to which Council may make laws respecting the financial administration of the Nation in accordance with subsection 9(1);

AND WHEREAS the Treasury Board has made a recommendation to Council that Council enact a law respecting the financial administration of the Nation pursuant to subsection 9(1) of the *FMA* and the Nation's inherent right of self-government, to replace, in it's entirety, the *2010 Financial Administration Law*, in substantially the form of law presented to Council on the date hereof (the "*2013 Financial Administration Law*");

AND WHEREAS Council deems it to be in the best interests of the Nation to adopt the recommendation of Treasury Board.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The *2013 Financial Administration Law* is hereby enacted pursuant to subsection 9(1) of the *FMA* and the Nation's inherent right of self-government, to replace, in it's entirety, the *2010 Financial Administration Law*.
2. That the chief financial officer of the Nation and/or the chairperson of Treasury Board are authorized and directed to take each actions, execute such documents, and make any such representations as may necessary or advisable to carry out the foregoing resolutions.

Quorum: (7)

signed Fred Rabbit Carrier

Fred Rabbit Carrier
(Chief - Chef)

Adrian Stimson Sr.
(Councillor - Conseiller)

Kendall Panther Bone
(Councillor - Conseiller)

Jason Doore
(Councillor - Conseiller)

signed Janice Doore

Janice Doore
(Councillor - Conseiller)

signed Guy Medicine Shield

Guy Medicine Shield
(Councillor - Conseiller)

signed Reynold Medicine Traveller

Reynold Medicine Traveller
(Councillor - Conseiller)

signed Eldon Weaselchild

Eldon Weaselchild
(Councillor - Conseiller)

signed Herman Yellow Old Woman

Herman Yellow Old Woman
(Councillor - Conseiller)

Hector Winnipeg
(Councillor - Conseiller)

signed Clarence Wolf Leg Sr.

Clarence Wolf Leg Sr.
(Councillor - Conseiller)

signed Carlon Big Snake

Carlon Big Snake
(Councillor - Conseiller)

Laverna McMaster
(Councillor - Conseiller)

SCHEDULE A – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this law" means the *Siksika Nation Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this law.

(3) Sections 2 and 4 of this law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this law, the provision of this law applies and prevails.

Definition of conflict of interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" mean the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the Siksika Nation; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART ONE

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all Councillors of the Siksika Nation and, where applicable, to all members of a committee of Council and of treasury board.

General obligations

4.(1) Councillors must avoid circumstances that could result in Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of interests

5.(1) In paragraph (2)(b) "real property" includes an interest in the Siksika Nation's reserve lands held under

(a) a certificate of possession under the *Indian Act*; or

(b) the Siksika Nation's traditional land holding system pursuant to a band council resolution.

(2) A Councillor must file a written disclosure of the following information with the chief financial officer:

(a) the names of the Councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the Councillor and the Councillor's spouse;

(c) real property owned by the Councillor or the Councillor's spouse; and

(d) business interests and material investments of the Councillor or the Councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A Councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to Council;

(b) as soon as practical after a material change in the information previously disclosed; or

(c) on April 15 of each year that the Councillor holds office.

(4) The chief financial officer must establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

(5) On request of a member of the Siksika Nation or any person engaged in any aspect of the financial administration of the Siksika Nation, the chief financial officer must permit that member or person to view the register referred to in subsection (4).

Gifts and benefits

6.(1) A Councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that Councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor's powers or performance of the Councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the Councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the Siksika Nation,

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of Council have determined would be acceptable if offered by the Siksika Nation to another person.

(3) Where a gift with a value greater than two hundred fifty dollars ($250.00) is given to a Councillor or a person referred to in subsection (1), the Councillor must make a written disclosure of the gift to the chief financial officer under section 5 and the gift must be treated as the property of the Siksika Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the Siksika Nation.

Confidential information

7.(1) Councillors must keep confidential all information that the Councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the Siksika Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillor's private interests or those of relatives, friends or associates.

Procedure for addressing conflict of interest

8.(1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Councillor must leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

Procedure for undisclosed conflict of interest

9.(1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest before Council considers the matter referred to in subsection (1).

(3) The minutes of Council meeting must record any determination made by Council under subsection (2).

(4) If Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor must comply with section 8.

Obligations of treasury board members

10.(1) This section applies to all members of treasury board and each member of a treasury board committee or committee of Council, as applicable.

(2) Sections 4 and 6 to 9 apply to each member of treasury board and each member of a treasury board committee or committee of Council, as applicable, and all references in those sections to

(a) a Councillor are considered to be references to a member of treasury board and each member of a treasury board committee or committee of council, as applicable; and

(b) a Council meeting are considered to be references to a meeting of treasury board, a treasury board committee or committee of Council, as applicable.

PART TWO

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the Siksika Nation and of each related body.

General obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the Siksika Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The chief financial officer must ensure that every officer and employee of the Siksika Nation is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

(5) The senior officer of each related body must ensure that every officer and employee of that related body is informed of their obligations under this Part and must take steps to ensure that such officers and employees comply with these obligations.

Disclosure of conflict of interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the chief financial officer or, in the case of the chief financial officer, to the chairperson of treasury board; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the chief financial officer or the chairperson of treasury board, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the Siksika Nation,

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of Council have determined would be acceptable if offered by the Siksika Nation to another person.

Outside employment and business interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the chief financial officer or, in the case of the chief financial officer, to the chairperson of treasury board.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the Siksika Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

Siksika Nation property and services

17.(1) Officers and employees must not use any personal property or services of the Siksika Nation or any related body for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of Council.

(2) Officer and employees must not acquire any personal property of the Siksika Nation or any related body unless it is done in accordance with policies or directions of Council.

PART THREE

CONTRACTORS AND AGENTS

Application

18.(1) This Part applies to all contractors and agents of the Siksika Nation and each related body, other than a person who has an employment contract with the Siksika Nation or a related body.

(2) In this Part, a reference to a contractor or an agent includes a reference to each employee or agent of the contractor or agent who is engaged to perform duties or functions under the contract or agency agreement with the Siksika Nation or a related body.

Contractor or agent acting as officer or employee

19. If a contractor or agent is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor or agent must comply with Part Two of this Schedule as if the contractor or agent were an officer or employee of the Siksika Nation.

General obligations

20.(1) A contractor or agent must act at all times with integrity and honesty

(a) in its dealings with the Siksika Nation and each related body; and

(b) in its dealing with any third party when the contractor or agent is representing or acting on behalf of the Siksika Nation or a related body.

(2) A contractor or agent must not attempt to obtain preferential treatment from the Siksika Nation or a related body by offering gifts or benefits that a Councillor, Committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor or agent must ensure that every employee or agent of the contractor or agent who is engaged to perform duties or functions under the contract with the Siksika Nation or a related body is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential information

21.(1) A contractor or agent must keep confidential all information that the contractor or agent receives in the course of performing his or her duties or functions unless the information is generally available to members of the public.

(2) A contractor or agent must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor or agent.

(3) A contractor or agent must not make use of any information received in the course of performing its duties or functions to benefit the contractor's or the agent's interests or those of their respective relatives, friends or associates.

Business opportunities

22. A contractor or agent must not take advantage of a business or investment opportunity being considered by the Siksika Nation or a related body and which the contractor or agent becomes aware of while performing services for the Siksika Nation or a related body unless the Siksika Nation and its related bodies have determined not to pursue the opportunity.

Siksika Nation property and services

23. If a contractor or agent has been provided the use of any property or services of the Siksika Nation or a related body in order to perform services for the Siksika Nation or a related body, the contractor or agent must not use the property or services for any purposes unrelated to performance of those services.

CHAWATHIL FIRST NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective July 12, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Chawathil First Nation has enacted the *Chawathil First Nation Property Taxation By-law (2004)*, and the *Chawathil First Nation Property Assessment By-law (2004)*, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Chawathil First Nation duly enacts as follows:

1. This Law may be cited as the *Chawathil First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Chawathil First Nation Property Assessment By-law (2004)*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Chawathil First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and

projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Chawathil First Nation Property Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law, and this law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. 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.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. 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 2nd day of July, 2013, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (04) members of Council.

signed R.E. Peters
Chief Ruth E. Peters

Vice-Chief Deanna L. John

Councilor Bobbi E. Peters

Councilor Timothy O. Peters

signed Rose Peters
Councilor Rose E. Peters

signed Shane John
Councilor Shane A. John

signed Peter John
Councilor Peter D. John

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
	a. Property Tax	$ 507,545.34
TOTAL REVENUES		**$ 507,545.34**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	$ 86,076.66
	b. General Administrative	$ 51,703.18
	c. Other General Government	
2.	Protection Services	
	a. Other Protective Services	$ 16,246.28
3.	Transportation	
	a. Roads and Streets	$ 5,000.00
	b. Parking	$ 8,000.00
4.	Recreation and Cultural Services	
	a. Recreation	$ 25,000.00
	b. Culture	$ 11,000.00
	c. Playgrounds	$ 3,000.00
5.	Community Development	
	a. Education	
	b. Land Rehabilitation and Beautification	$ 2,000.00
	c. Community Building	$ 200,000.00
6.	Environment Health Services	
	a. Other Student Land Cleaning	$ 18,819.22
7.	Other Services	
	a. Health	$ 30,000.00
8.	Contingency	50,700.00
TOTAL EXPENDITURES		$ 507,545.34
BALANCE		**$ 0**

CHAWATHIL FIRST NATION
ANNUAL RATES LAW, 2013

[Effective July 12, 2013]

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, 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 Chawathil First Nation has enacted the *Chawathil First Nation Property Taxation By-law (2004)*, and the *Chawathil First Nation Property Assessment By-law (2004)*, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Chawathil First Nation duly enacts as follows:

1. This Law may be cited as the *Chawathil First Nation Annual Rates Law, 2013*.

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 *Chawathil First Nation Property Assessment By-law (2004)*;

"First Nation" means the Chawathil 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 *Chawathil First Nation Property Taxation By-law (2004)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of July, 2013, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (04) members of Council.

signed R.E. Peters
Chief Ruth E. Peters

signed Rose Peters
Councilor Rose E. Peters

Vice-Chief Deanna L. John

signed Shane John
Councilor Shane A. John

Councilor Bobbi E. Peters

signed Peter John
Councilor Peter D. John

Councilor Timothy O. Peters

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
British Columbia	
Class 2 - Utilities	60.134700
Class 6 - Business and Other	26.451300
Class 10 - CPR Railway right-of-way	38.114085

CHEAM FIRST NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective July 26, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation made the *Cheam First Nation Property Assessment By-law (2004)* and the *Cheam First Nation Property Taxation By-law (2004)*, which by-laws have been deemed by operation of section 145 of the Act to be property taxation laws;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Cheam First Nation duly enacts as follows:

1. This Law may be cited as the *Cheam First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Cheam First Nation Property Assessment By-law (2004)*

"Council" has the meaning given to that term in the Act;

"First Nation" means the Cheam First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is

intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Cheam First Nation Property Taxation By-law (2004).*

3. The First Nation's annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 9.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. A Multiplex Building Reserve Fund is hereby established for the purposes of assisting in the payment of the capital costs of the construction of a multiplex reserve building.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. 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.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. 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.

13.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. 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 9th day of July, 2013, at Rosedale, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Lincoln Douglas
Chief Lincoln Douglas

signed Sidney Douglas
Councillor Sidney Douglas

signed Charles Douglas
Councillor Charles Douglas

signed Chad Douglas
Councillor Chad Douglas

signed Rick Quipp
Councillor Rick Quipp

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PREVIOUS YEAR ACCUMULATED - SURPLUS (DEFICIT)			$0.00
PART 1: REVENUES			
1. Gross property tax revenue			257,460.64
PART 2: EXPENDITURES			
1. General Government Expenditures:			
Executive and Legislative		10,000.00	
Tax Administration		8,320.00	
Other General Government		11,332.07	
			29,652.07
2. Protection Services:			
911 Administration		0.00	
Fire Protection		15,000.00	
Police Protection (Security)		30,000.00	
Inspections		5,000.00	
Emergency Measures		4,000.00	
Animal/Pest Control		1,000.00	
			55,000.00
3. Transportation Services:			
Transportation Services		15,000.00	
Parking		0.00	
Street Lights		0.00	
Public Transit		0.00	
Traffic Signals		0.00	
Roads and Streets		15,000.00	
Snow and ice removal		0.00	
			30,000.00
4. Recreation and Cultural Services:			
Recreational & Cultural Services		12,000.00	
Local Playgrounds and Parks (Youth)		15,000.00	
Community Centre		20,000.00	
Local Arena		0.00	
Local Cultural Facilities		11,909.56	
Local Pool		0.00	
			58,909.56

5.	**Community Development Services:**		
	Planning	3,000.00	
	Engineering	5,000.00	
	Housing	7,000.00	
	Community Programs	0.00	
	Public Health	40,000.00	
	Library	0.00	
			55,000.00
6.	**Environmental Health Services:**		
	Water Purification and Supply	0.00	
	Garbage Waste Collection and Disposal	5,000.00	
	Sewage collection and disposal	2,500.00	
			7,500.00
7.	**Other Expenditures:**		
	Education	10,000.00	
	Elders	0.00	
			10,000.00
8.	**Contingency Amount**		
		2,700.00	
			2,700.00
9.	**Transfers into reserve funds**		
	Multiplex building	8,699.01	
			8,699.01
TOTAL EXPENDITURES			257,460.64
BALANCE			**0**

Appendix A

Reserve Fund Balance

Multiplex building reserve fund		
Beginning balance as of April 1, 2013:	$	0
Transfers out		-
i. To local revenue account		-
ii. to multiplex building reserve fund		
Moneys borrowed		-
Transfers in		
i. from local revenue account		8,699.01
Ending balance as of March 31, 2014		8,699.01

CHEAM FIRST NATION
ANNUAL RATES LAW, 2013

[Effective July 26, 2013]

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, 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 made the *Cheam First Nation Property Assessment By-law (2004)* and the *Cheam First Nation Property Taxation By-law (2004)*, which by-laws have been deemed by operation of section 145 of the Act to be property taxation laws;

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Cheam First Nation duly enacts as follows:

1. This Law may be cited as the *Cheam First Nation Annual Rates Law, 2013*.

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 *Cheam First Nation Property Assessment By-Law (2004)*;

"First Nation" means the Cheam 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 *Cheam First Nation Property Taxation By-Law (2004)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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), the taxable

property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. 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.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. 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 9th day of July, 2013, at Rosedale, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Lincoln Douglas
Chief Lincoln Douglas

signed Sidney Douglas
Councillor Sidney Douglas

signed Charles Douglas
Councillor Charles Douglas

signed Chad Douglas
Councillor Chad Douglas

signed Rick Quipp
Councillor Rick Quipp

SCHEDULE

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE IN:	
	Improvements	Land
Class 1 - Residential		
Class 2 - Utilities	56.53246	58.32505
Class 4 - Major Industry		
Class 5 - Light Industry		
Class 6 - Business and Other	17.14266	17.57517
Class 7 - Forest Land		
Class 8 - Recreational Property/Non-Profit Organization		
Class 9 - Farm	28.73111	29.42427

COLDWATER INDIAN BAND
PROPERTY ASSESSMENT LAW, 2012

[Effective June 27, 2013]

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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;

B. The Council of the Coldwater Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Coldwater Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Coldwater Indian Band Property Assessment Law, 2012.*

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by the Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

"assessor" means a person appointed by the Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"CIB" means the Coldwater Indian Band, being a band named in the schedule to the Act;

"Council" has the meaning given to that term in the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"FNLMA" means the *First Nations Land Management Act*, S.C. 1999, c. 24;

"FNTC" means the First Nations Tax Commission established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"*Indian Act*" means the *Indian Act*, R.S.C. 1985, c. I-5;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend/Provide Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means a participant in an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of CIB within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by the Council to that position under the Taxation Law;

"Taxation Law" means the *Coldwater Indian Band Property Taxation Law, 2012*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) The Council must appoint one or more assessors to undertake assessments

of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by the Council.

(2) An assessor appointed by the Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess

(a) all interests in land that are subject to taxation under the Taxation Law;

(b) all interests in land for which payments-in-lieu may be accepted by the Council; and

(c) non-taxable interests in land, as directed by the Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3) (b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and

must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where CIB, in a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) The Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act* or under a land code established in accordance with the FNLMA.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1)

property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c. 111 are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to the assessor and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before

(a) January 31 for taxation years in which the assessor is a person other than British Columbia Assessment Authority, and

(b) December 31 of the preceding year for taxation years in which the assessor is British Columbia Assessment Authority,

the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before

(a) January 31 for taxation years in which the assessor is a person other than British Columbia Assessment Authority, and

(b) December 31 of the preceding year for taxation years in which the assessor is British Columbia Assessment Authority,

the assessor must

(c) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(d) deliver a copy of the certified assessment roll to the Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to the Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by the Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), the Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that their name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before

(a) January 31 for taxation years in which the assessor is a person other than British Columbia Assessment Authority, and

(b) December 31 of the preceding year for taxation years in which the assessor is British Columbia Assessment Authority,

mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee prescribed from time to time under the *Assessment Act*, R.S.B.C. 1996, c. 20, the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and

(2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the

Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) The Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a CIB member but not a member of the Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) CIB must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1, for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out their duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of CIB or a member of the Council;

(c) is an employee of CIB; or

(d) has financial dealings with CIB, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in CIB does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) The Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before their evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, the Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Duties of the Tax Administrator

25. The tax administrator must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. The Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) has unexcused absences from three (3) hearings of the Assessment Review Board; or

(c) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation CIB and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice or information contained in the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is

c/o Tax Administrator, Coldwater Indian Band
2249 Quilchena Avenue
P.O. Box 4600
Merritt, BC V1K 1B8

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the classification of the property;

(c) the applicability of an exemption to the property; and

(d) any alleged error or omission in an assessment or Assessment Notice.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and

assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c. 80, plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c. 80, plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, within thirty (30) days of the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty dollars ($30).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of another First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the First Nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of CIB, the tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) 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.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Coldwater Indian Band Property Assessment and Taxation Bylaw*, as amended, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the FNTC.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 25th day of April, 2013, at Coldwater Indian Band, in the Province of British Columbia.

A quorum of the Council consists of four (4) members of Council.

signed Harold Aljam
Chief Harold Aljam

signed Carolyn Charters
Councillor Carolyn Charters

signed Krisalena Antoine
Councillor Krisalena Antoine

Councillor Annie Major

Councillor Bernice Garcia

Councillor Michael Smithers

signed Lee Spahan
Councillor Dennis Saddleman

Councillor Lee Spahan

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 3 – Supportive Housing

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE COLDWATER INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8(1) of the *Coldwater Indian Band Property Assessment Law, 2012*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Coldwater Indian Band

Dated: _____ , 20___ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9(2) of the *Coldwater Indian Band Property Assessment Law, 2012*, the assessor for the Coldwater Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____ , 20___ at _____ a.m./p.m.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Coldwater Indian Band

Dated: _____ , 20___ .

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Coldwater Indian Band Property Assessment Law, 2012*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____ , 20___ .

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Coldwater Indian Band and delivered to the Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Coldwater Indian Band Property Assessment Law, 2012*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Coldwater Indian Band Property Assessment Law, 2012*.

_____

Assessor for the Coldwater Indian Band

Dated: _____ , 20___ .

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Coldwater Indian Band

[address]

PURSUANT to the provisions of the *Coldwater Indian Band Property Assessment Law, 2012*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Coldwater Indian Band

[address]

PURSUANT to the provisions of the *Coldwater Indian Band Property Assessment Law, 2012*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____	_____
Name of Complainant (please print)	Signature of Complainant (or representative)

Dated: _____ , 20___ .

NOTE: A copy of the Assessment Notice or the information contained in the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Coldwater Indian Band

[address]

PURSUANT to the provisions of the *Coldwater Indian Band Property Assessment Law, 2012*. I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____	_____
Name of Complainant (please print)	Signature of Complainant (or representative)

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time:_____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Coldwater Indian Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Coldwater Indian Band, hereby certify that this is the Coldwater Indian Band [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Coldwater Indian Band Property Assessment Law, 2012*.

_____

(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

COLDWATER INDIAN BAND
PROPERTY TAXATION LAW, 2012

[Effective June 27, 2013]

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SCHEDULES

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IV	Tax Certificate
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IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Coldwater Indian Band deems it to be in the best interests of the Coldwater Indian Band to make a law for such purposes; and

C. The Council of the Coldwater Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Coldwater Indian Band Property Taxation Law, 2012*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Coldwater Indian Band Property Assessment Law, 2012*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"CIB" means the Coldwater Indian Band, being a band named in the Schedule to the Act;

"CIB Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of CIB or all of the members of CIB;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"economic revitalization" means the objective of increasing economic activity on the reserve by meeting one (1) or more criteria set out in subsection 9(3);

"elder care" means housing, services and programs for persons sixty (60) years of age and older;

"environmental revitalization" means the objective of increased sustainability or environmental remediation on the reserve by meeting one (1) or more of the criteria set out in subsection 9(2);

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"FNLMA" means the *First Nations Land Management Act*, S.C. 1999, c. 24;

"FNTC" means the First Nations Tax Commission established under the Act;

"HOGA" means the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"*Indian Act*" means the *Indian Act*, R.S.C. 1985, c. I-5;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Lands Manager" means person responsible for the day-to-day management and administration of CIB's Lands, Wills and Estates Department;

"LEED" means the Leadership in Energy and Environmental Design green building rating system administered by the Canada Green Building Council;

"LEED Certified" means an improvement certified in writing by an accredited professional as complying with LEED Platinum, Gold, Silver or Certified

standards for construction or an alteration of an improvement under the LEED Canada – NC 1.0 Rating System;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of CIB within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"social revitalization" means the objective of establishing facilities for elder care on the reserve by meeting one (1) or more criteria set out in subsection 9(4);

"tax administrator" means a person appointed by the Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of CIB, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) The Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the band administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of CIB.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of CIB's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the FMB to act as agent of CIB to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to CIB, recoverable by CIB in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to CIB for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to CIB in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to CIB;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to CIB on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a CIB member;

(b) subject to subsection (2), any interest in land held or occupied by CIB or a CIB Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a CIB member, CIB, or a CIB Corporation, as the case may be, where that interest in land is actually occupied by someone other than a CIB member, CIB, or a CIB Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Program and Exemptions

9.(1) A revitalization program is hereby established to encourage one (1) or more of the following objectives:

(a) environmental revitalization;

(b) economic revitalization; and

(c) social revitalization.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

(2) A property tax exemption may be given under this section for environmental revitalization where

(a) new improvements are constructed on the taxable property with a value of at least fifty thousand dollars ($50,000) that are LEED Certified;

(b) the primary use of the taxable property is recycling and directly related activities; or

(c) new improvements are constructed on the taxable property with a value of at least one hundred thousand dollars ($100,000) where the equivalent of at least twenty-five percent (25%) of the value of the new improvement will be expended on the remediation of existing environmental degradation on the taxable property.

(3) A property tax exemption may be given under this section for economic revitalization where, on the taxable property,

(a) new improvements are constructed

(i) having a value of between one hundred thousand dollars and two hundred and fifty thousand dollars ($100,000 - $250,000) and those improvements will be used for business or commercial purposes, including employment or on-the-job training for at least two (2) CIB members,

(ii) having a value of between two hundred and fifty-one thousand dollars and one million dollars ($251,000 - $1,000,000) and those improvements will be used for business or commercial purposes, including employment or on-the-job training for at least three (3) CIB members, or

(iii) having a value of at least one million dollars and one thousand dollars ($1,001,000) and those improvements will be used for business or commercial purposes, including employment or on-the-job-training for at least three (3) CIB members for each one million dollars ($1,000,000) in assessed value; or

(b) existing improvements with a value of at least one hundred thousand dollars ($100,000) are used for the provision of employment or on-the-job training for at least two (2) CIB members.

(4) A property tax exemption may be given under this section for social revitalization where, on the taxable property,

(a) new improvements are constructed on the taxable property with a value of at least one hundred thousand dollars ($100,000) where the equivalent of at least twenty-five percent (25%) of the total floor area of the new improvement is used to provide elder care; and

(b) CIB members have access to the elder care services and facilities.

(5) A holder of taxable property may apply to the Council for an exemption

under this section by delivering to the tax administrator

(a) an application in the form prescribed by the Council from time to time; and

(b) a detailed description of how the taxable property meets the exemption criteria set out in this section.

(6) On receipt of an application under subsection (5) that meets the exemption criteria set out in this section, the Council may by resolution authorize an exemption for the taxable property, in accordance with subsections (7) and (8).

(7) A resolution under subsection (6) must be finalized prior to October 31 of the year before the exemption is to go into effect, and must specify:

(a) how the holder's application meets the objectives of the revitalization program;

(b) the duration of the exemption, which must be ten (10) years or less;

(c) the extent of the exemption in each year, which must be ninety percent (90%) or less of the general property taxes otherwise payable on the property and must not exempt development cost charges, service taxes, business taxes, or any other taxes levied in respect of the property;

(d) the taxation year in which the exemption will begin; and

(e) any requirements or conditions of the exemption, including the specific requirements the holder must fulfill and maintain for the duration of the exemption to meet the criteria set out in this section.

(8) At least fourteen (14) days before the Council considers a resolution under subsection (6), the tax administrator must post a notice describing the proposed resolution in a public place on the reserve, which notice must state the date, time and place where the Council will consider the resolution and invite members, taxpayers and others affected by the proposed exemption to make representations to the Council before it considers the resolution.

(9) The tax administrator must provide the assessor with a copy of each resolution granting a revitalization tax exemption within ten (10) days after the resolution is passed.

(10) The Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(11) The Council may cancel an exemption under this section by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under this section.

(12) Where an exemption is cancelled under paragraph (11)(a), the holder is liable for all taxes from the date of cancellation of the exemption, and penalties and

interest as set out in Part X are assessable and payable on all amounts that remain unpaid thirty (30) days after the date of mailing of a notice under subsection (14).

(13) Where an exemption is cancelled under paragraph (11)(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption, and penalties and interest as set out in Part X are assessable and payable from that date.

(14) On cancellation under subsection (11), the tax administrator must give written notice to the holder of

(a) the cancellation and of the date on which it took effect or will take effect; and

(b) any taxes due from the date of cancellation or from the date the holder ceased to meet the criteria for the exemption, as applicable.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

Annual Grants

11.(1) The Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the HOGA if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the HOGA if the holder's property was subject to taxation by a local government.

(4) The Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII

LEVY OF TAX

Tax Levy

12.(1) On or before May 28 in each taxation year, the Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the CIB office during normal business hours, by cheque, money order, cash, debit or credit card.

(3) Payment of taxes made by cheque or money order must be made payable to the Coldwater Indian Band.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable,

apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars ($50) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other CIB moneys.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by the Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that CIB repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to CIB, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of CIB's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet CIB's financial obligations,

the FMB may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by CIB

in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from the Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to CIB in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus,

the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, CIB is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, provide to the Minister of Indian Affairs and Northern Development and the Lands Manager, if applicable, written notice of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to CIB the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, CIB must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must provide written notice of the redemption to the Minister of Indian Affairs and Northern Development and the Lands Manager, if applicable.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, CIB must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the FNLMA, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to CIB, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by CIB

44.(1) If the right to assignment of taxable property is purchased by CIB under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, CIB may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by CIB are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) CIB must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of CIB, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to CIB, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to CIB must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) 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.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Special Levy

52. If CIB is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the FNFA an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

Repeal

53. The *Coldwater Indian Band Property Assessment and Taxation Bylaw*, as amended, is hereby repealed in its entirety.

Force and Effect

54. 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 the Council on the 25th day of April, 2013, at Coldwater Indian Band, in the Province of British Columbia.

A quorum of the Council consists of four (4) members of Council.

signed Harold Aljam
Chief Harold Aljam

signed Carolyn Charters
Councillor Carolyn Charters

signed Krisalena Antoine
Councillor Krisalena Antoine

Councillor Annie Major

Councillor Bernice Garcia

Councillor Michael Smithers

Councillor Dennis Saddleman

signed Lee Spahan
Councillor Lee Spahan

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE COLDWATER INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 18(1) of the *Coldwater Indian Band Property Taxation Law, 2012*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Coldwater Indian Band

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Coldwater Indian Band Property Taxation Law, 2012*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Coldwater Indian Band, located at 2249 Quilchena Avenue, P.O. Box 4600, Merritt, BC, V1K 1B8, during normal business hours. Payment must be by cheque, money order, cash, debit or credit card.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Coldwater Indian Band Property Taxation Law, 2012*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

[Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.]

_____

Tax Administrator for the Coldwater Indian Band

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$50
2.	For service of notice on each person or place by CIB	$250
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$50 per person per hour
6.	Actual costs incurred by CIB for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Coldwater Indian Band Property Taxation Law, 2012*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Coldwater Indian Band

Dated: _____ , 20___ .

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Coldwater Indian Band Property Taxation Law, 2012,* I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $ _____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____ , no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments must be made at the offices of the Coldwater Indian Band, located at 2249 Quilchena Avenue, P.O. Box 4600, Merritt, BC, V1K 1B8 during normal business hours. Payment must be by cheque, money order, cash, debit or credit card.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Coldwater Indian Band

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 30(1) of the *Coldwater Indian Band Property Taxation Law, 2012*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Coldwater Indian Band

Dated: _____ , 20___ .

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Coldwater Indian Band will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 30(1) of the *Coldwater Indian Band Property Taxation Law, 2012*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the Coldwater Indian Band in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Coldwater Indian Band

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36(1) of the *Coldwater Indian Band Property Taxation Law, 2012*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Coldwater Indian Band, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

(a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

(b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Coldwater Indian Band will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the Coldwater Indian Band the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the Coldwater Indian Band will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Coldwater Indian Band will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the FNLMA of obtaining the interest or right constituting the taxable property.

9. The Council of the Coldwater Indian Band will, without delay, provide written notice to the Minister of Indian Affairs and Northern Development and the Lands Manager, if applicable, of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the Coldwater Indian Band, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the

debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the Coldwater Indian Band, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Coldwater Indian Band Property Taxation Law, 2012*.

_____

Tax Administrator for the Coldwater Indian Band

Dated: _____ , 20___ .

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Coldwater Indian Band.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Coldwater Indian Band as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Coldwater Indian Band will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the Coldwater Indian Band the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption

period"). Where the right to an assignment is redeemed, the Coldwater Indian Band will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Coldwater Indian Band will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the FNLMA, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The Council of the Coldwater Indian Band will, without delay, provide written notice to the Minister of Indian Affairs and Northern Development and the Lands Manager, if applicable, of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the Coldwater Indian Band, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Coldwater Indian Band Property Taxation Law, 2012*.

_____

Tax Administrator for the Coldwater Indian Band

Dated: _____ , 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Coldwater Indian Band Property Taxation Law, 2012*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Coldwater Indian Band

Dated: _____ , 20___ .

XA'XTSA - DOUGLAS FIRST NATION FINANCIAL ADMINISTRATION LAW

[Effective date*]

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on July 22, 2013.

B. The Council of the Xa'xtsa - Douglas First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Xa'xtsa - Douglas First Nation enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Xa'xtsa - Douglas First Nation Financial Administration Law, 2013*.

PART II

INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Xa'xtsa - Douglas First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day,

or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the senior financial officer must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and

(d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or

indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all first nation members;

(iv) payments or benefits paid under a program or service universally accessible to first nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Finance and Audit Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the first nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the first nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and

(b) each member of the Finance and Audit Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial

officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

Division 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2) (a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any class of investments permitted under an Act of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection

(1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred

to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to first nation members who have requested but have not been provided with the annual report of the first nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the first nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V

CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to

standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

MISCELLANEOUS

Compliance with Board Standards

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Ac*t and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under

subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting

any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

103.(1) This section and the operative portions of sections 1 – 7, 24, 26, 27, 29, 30, 68 – 76, 81 and 102 come into force the day after the date the Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), the Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of July, 2013, at Pemberton, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed Donald Harris
Chief Donald Harris

Councillor Darryl Peters

signed Oliver Peters
Councillor Oliver Peters

signed Jane Sam
Councillor Jane Sam

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one thousand dollars ($1,000) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV
CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes

aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

GITSEGUKLA FIRST NATION
PROPERTY ASSESSMENT LAW, 2013

[Effective September 26, 2013]

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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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Gitsegukla First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Gitsegukla First Nation has given notice of this law and

has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Gitsegukla First Nation duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Gitsegukla First Nation Property Assessment Law, 2013.*

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, and a revised assessment roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Gitsegukla First Nation, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend/Provide Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Gitsegukla First Nation Property Taxation Law, 2013*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must appoint an assessor to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where Council or the Minister of Indian Affairs and Northern Development grants a lease or other instrument creating an interest in land and places a restriction on the use of the property in the lease or instrument, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act* or issued further to a land code established in accordance with the *First Nations Land Management Act.*

(13) The assessor must assess interests in land according to the property classes established under this Law, and, for each interest in land, must show the value of improvements separately from the value of land.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land,

that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board; and

(b) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify and date in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The assessor or the tax administrator, as the case may be, may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed

to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit this information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society

of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at 125% of the maximum daily rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at 125% of the maximum daily rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at 125% of the maximum daily rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, or extract of the information contained therein, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is **100 – 4545 Lazelle Avenue, Terrace, BC V8G 4E1**.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in

consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person, including the First Nation, who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor or the chair, as the case may be, must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the

Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conference and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) 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.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

57. 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 August, 2013, at Gitsegukla, in the Province of British Columbia.

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

signed Clifford Sampare Sr.
Chief Clifford Sampare Sr.

signed William Blackwater
Councillor William Blackwater

signed Jennifer Howard
Councillor Jenifer Howard

Councillor Victoria Russell

signed Brian Wesley
Councillor Brian Wesley

signed Annie Howard
Councillor Annie Howard

signed Toby Howard
Councillor Toby Howard, Sr.

Councillor Kenneth Tait Sr.

signed Wendy Wesley
Councillor Wendy Wesley

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE GITSEGUKLA FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to Part V of the *Gitsegukla First Nation Property Assessment Law, 2013*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Gitsegukla First Nation

Dated: _____ , 20___ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to Part V of the *Gitsegukla First Nation Property Assessment Law, 2013* , the assessor for the Gitsegukla First Nation proposes to conduct an inspection of the above-referenced assessable property on _____ , 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Gitsegukla First Nation

Dated: _____ , 20___ .

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Gitsegukla First Nation Property Assessment Law, 2013* ;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____ , 20___ .

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Gitsegukla First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [**Name(s) & addresses**]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Gitsegukla First Nation Property Assessment Law, 2013*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Gitsegukla First Nation Property Assessment Law, 2013* and include the specified fee.

_____

Assessor for the Gitsegukla First Nation

Dated: _____ , 20___ .

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Gitsegukla First Nation
100 - 4545 Lazelle Avenue
Terrace, BC
V8G 4E1

PURSUANT to the provisions of the *Gitsegukla First Nation Property Assessment Law, 2013*, I hereby request a reconsideration of the assessment of the following interest in land:

[**description of the interest in land as described in the Assessment Notice**]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20___ .

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Gitsegukla First Nation
100 - 4545 Lazelle Avenue
Terrace, BC
V8G 4E1

PURSUANT to the provisions of the Gitsegukla *First Nation Property Assessment Law, 2013*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[**description of the assessable property, including assessment roll number, as described in the Assessment Notice**]

The grounds for the appeal are:

(1)

(2)

(3)

(**describe the grounds for the appeal in as much detail as possible**)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal. [Note that appeals received without required fee may not be processed.]

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20___ .

NOTE: A copy of the Assessment Notice, or an extract of the information contained therein, must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Gitsegukla First Nation

c/o Gitsegukla First Nation
710 Ray Charles Avenue
RR 1
Gitsegukla, BC V0J 2J3

PURSUANT to the provisions of the *Gitsegukla First Nation Property Assessment Law, 2013* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____	_____
Name of Complainant (please print)	Signature of Complainant (or representative)

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board for the Gitsegukla First Nation will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time:_____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [**insert number**] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

ORDER TO ATTEND HEARING/PROVIDE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Gitsegukla First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information or documents that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to **[indicate the applicable provisions below**]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before __.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll, or revised or supplementary assessment roll, in the following form:

I, _____ , being the assessor for the Gitsegukla First Nation, hereby certify that this is the Gitsegukla First Nation [**revised/supplementary**] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Gitsegukla First Nation Property Assessment Law, 2013*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , BC.
(City)

GITSEGUKLA FIRST NATION PROPERTY TAXATION LAW, 2013

[Effective September 26, 2013]

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X	Notice of Discontinuance of Services

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, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Gitsegukla First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Gitsegukla First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Gitsegukla First Nation duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Gitsegukla First Nation Property Taxation Law, 2013*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Gitsegukla First Nation Property Assessment Law, 2013*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Gitsegukla First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Council**,** assign the

performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation, or amount of liability, under this law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax

administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

Revitalization Program

9.(1) A revitalization program is hereby established to encourage the economic, environmental, social or cultural revitalization of reserve lands.

(2) Under the revitalization program an interest in land in the reserve may be granted a full or partial exemption from taxation for up to ten years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land, and

(b) the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to at least the following minimum amounts:

(i) economic revitalization: $1,000,000

(ii) environmental revitalization: $350,000

(iii) social or cultural revitalization: $150,000.

(3) An agreement under subsection (2) must be finalized prior to October 31st in the year before the taxation exemption is to go into effect, and, in addition to any other terms the parties agree to such as employment or training opportunities for members, must

(a) describe the interest in land which is the subject of the agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or other legal description so that the assessor can identify the corresponding entry on the assessment roll;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the agreement;

(c) detail the taxation year that the exemption will go into effect, the duration of the agreement, being ten years or less, and the percentage of exemption from taxation provided in regard to the interest in land which is the subject of the agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the agreement, or otherwise breaches the agreement; and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the agreement on behalf of the proponent taxpayer.

(4) The Council may execute more than one agreement with a proponent taxpayer for the same interest in land in subsequent years, provided that a new investment meeting the criteria in subparagraphs (2)(b)(i) – (iii) is made.

(5) The Council may, from time to time, proscribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(6) The tax administrator will provide a copy of any finalized revitalization agreement to the assessor within 10 days of its final approval and execution by Council and the proponent taxpayer.

(7) For the purposes of this section "proponent taxpayer" includes a person not currently liable to taxation but proposing a development on the reserve.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

11.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation;

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government;

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount equal to or less than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII

LEVY OF TAX

Tax Levy

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before July 15 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Gitsegukla First Nation.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 15 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether

taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is Twenty dollars ($20) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 15 of the year in which they are levied, a penalty of Ten percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 15 of the year levied, the unpaid portion accrues interest at twelve percent (12 %) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be

deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(i) assumed third-party management of the First Nation's local revenue account, and

(ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any

other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request and receive authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV, and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Subject to subsection 26(4), where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property under this section must deliver to the debtor a receipt for the personal property seized.

(4) The person who seizes personal property under this section must deliver it up immediately to the tax administer.

(5) The tax administrator must ensure the proper care and storage of any personal property seized pursuant to this section until the personal property is either redeemed by the debtor paying all debts, including the costs of seizure and storage, or sold further to this Part.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined, or, pursuant to any applicable rules of court, pay it into a court of competent jurisdiction.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Notice of Seizure and Assignment of Taxable Property

36.(1) Subject to subsection 26(4), where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined, or, pursuant to any applicable rules of court, pay it into a court of competent jurisdiction.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Services Provided by Local Revenue

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) Subject to section 26(4), at least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) 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.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

53. 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 August, 2013, at Gitsegukla, in the Province of British Columbia.

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

signed	Clifford Sampare Sr.	signed	Annie Howard
	Chief Clifford Sampare Sr.		Councillor Annie Howard

signed William R. Blackwater

Councillor William Blackwater

signed Jennifer Howard

Councillor Jennifer Howard

Councillor Victoria Russell

signed Brian Wesley

Councillor Brian Wesley

signed Toby Howard

Councillor Toby Howard, Sr.

Councillor Kenneth Tait Sr.

signed Wendy Wesley

Councillor Wendy Wesley

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE GITSEGUKLA FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to Part VIII of the *Gitsegukla First Nation Property Taxation Law, 2013*, I request that you provide to me, in writing, no later than Fourteen days, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Gitsegukla First Nation

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Gitsegukla First Nation Property Taxation Law, 2013*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 15. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Gitsegukla First Nation, located at **710 Ray Charles Avenue, RR 1, Gitsegukla, BC, V0J 2J3** during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 15th, 20__ shall incur penalties and interest in accordance with the *Gitsegukla First Nation Property Taxation Law, 2013*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

_____

Tax Administrator for the Gitsegukla First Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 250.00
2.	For service of notice on each person or place by the First Nation	$ 150.00
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$80 per person per hour
6.	Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Gitsegukla First Nation Property Taxation Law, 2013*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Gitsegukla First Nation

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Gitsegukla First Nation Property Taxation Law, 2013*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____ , no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12 %) per year.

Payments must be made at the offices of the Gitsegukla First Nation, located at **710 Ray Charles Avenue, RR 1, Gitsegukla, BC, V0J 2J3** during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Gitsegukla First Nation

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Gitsegukla First Nation Property Taxation Law, 2013*, seizing the personal property described as follows:

[**general description of the personal property to be seized**]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Gitsegukla First Nation

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Gitsegukla First Nation will take place on _____ , 20____ at _____ o'clock at _____[location].

The following personal property, seized pursuant to Part XIII of the *Gitsegukla First Nation Property Taxation Law, 2013*, will be sold at the public auction:

[**general description of the goods**]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Gitsegukla First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Gitsegukla First Nation Property Taxation Law, 2013* seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Gitsegukla First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

(a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

(b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Gitsegukla First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Gitsegukla First Nation Property Taxation Law, 2013.*

_____

Tax Administrator for the Gitsegukla First Nation

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Gitsegukla First Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator, or designate, will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Gitsegukla First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction]

in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Gitsegukla First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Gitsegukla First Nation Property Taxation Law, 2013*.

_____

Tax Administrator for the Gitsegukla First Nation

Dated: _____ , 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Gitsegukla First Nation Property Taxation Law, 2012*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[**list services to be discontinued**]

_____

Tax Administrator for the Gitsegukla First Nation

Dated: _____ , 20___ .

LAX KW'ALAAMS
FINANCIAL ADMINISTRATION LAW

[Effective date*]

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on July 22, 2013.

B. The Council of Lax Kw'alaams considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Lax Kw'alaams enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Lax Kw'alaams Financial Administration Law, 2013*

PART II

INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal and Statistical Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Elected Council of the First Nation;

"Mayor " means the person elected to act as the chair of the Council;

"Deputy Mayor" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Lax Kw'alaams;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Mayor, the Council chair, the Deputy Mayor, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, Chair and Vice-Chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the senior financial officer must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and

(d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members to the Committee, a majority of whom must have financial competency and, subject to (4), all of whom must have independence.

(3) The Council must establish policies or procedures or give directions

(a) specifying that an individual has independence if the individual does not have a direct or indirect relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the individual's exercise of independent judgment as a member of the Committee;

(b) specifying that the independence of each member of the Committee be tracked, including the annual documented confirmation by each member of their independence;

(c) ensuring that all members of the Committee have independence including specifying that the following individuals do not have independence:

(i) an individual who is an employee of the First Nation,

(ii) an individual whose immediate family member is an officer of the First Nation, and

(iii) an individual who has a direct or indirect relationship with the First Nation by which the individual may accept any consulting, advisory, or other compensatory fee paid by the First Nation to the individual (other than remuneration paid for acting in his or her capacity as a councillor or as a member of any committee or as fixed retirement compensation), to a dependent of the individual or to an entity in which the individual is a partner, owner, member or officer and which provides accounting, consulting, legal or any financial services to the First Nation or to a related body of the First Nation.

(4) The Council may establish a policy that permits the Council to exempt an individual from the application of the policy referred to in paragraph (3)(c) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(5) At least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

Chair and Vice-chair

13.(1) The Council must appoint a chair who must be a councillor and a vice-chair of the Committee, who may be a councillor.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 102 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. Without limiting section 8(2), the Council may assign to the Committee [or another committee of the Council such additional activities in respect of the financial administration of the First Nation as Council considers appropriate to better ensure the sound financial administration of the First Nation, including:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain the accounts of the First Nation, including any local revenue account;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not inconsistent with the senior financial officer's duties under this Law and not contrary to the Act.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined and may take any action that Council approves under the *Lax Kw'alaams Election Regulations*.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation hired or appointed after section 23 comes into force, and for employees who are unionized when a new union agreement is entered into in respect of those employees;

(b) the terms of every contract of a contractor of the First Nation entered into after section 23 comes into force;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked;

(d) the appointment of an agent may be revoked; or

(e) such other action as may be deemed appropriate by Council.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;

(d) in respect of projected expenditures, sets out separate amounts for payments, including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;

(b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) If the First Nation is collecting local revenues, on or before June 15 of each year the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) If the First Nation is collecting local revenues, on or before June 30 of each year the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) One or more general accounts for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for any money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 85.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

Division 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in one of the general accounts referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets,

agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing referred to in subsection (2) as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and any local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by the individuals designated by the Council.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 101;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 101, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any class or type of investments permitted under an Act of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and

commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting audit of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) any Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The annual report referred to in subsection (1) must

(a) be made available to the members of the First Nation at the principal administrative offices of the First Nation; and

(b) be provided to the Board and the First Nations Finance Authority.

Division 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Local Revenue Account Records

81. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V

CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

BORROWING MEMBER REQUIREMENTS

Application

93. This Part applies to the First Nation if it is a borrowing member as defined in the Act.

Compliance with Standards

94.(1) The First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

PART VII

LAND MANAGEMENT

Application

95. This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act*.

Obligations

96.(1) The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART VIII

MISCELLANEOUS

Reports of Breaches and Financial Irregularities, etc.

97.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

98.(1) If a report is made to the senior manager under subsection 97(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 97, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

99.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 97 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 97 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 97 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 97; and

(c) concerning the fair treatment of a person against whom a report has been made under section 97.

Liability for Improper Use of Money

100.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or any local revenue law of the First Nation is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written

and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

101.(1) In this section:

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

102.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

103. As soon as practical after the Board approves the *Financial Administration Law* of the First Nation, the Council must provide a copy of the Law to the First Nations Finance Authority.

Coming into Force

104.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 31, 68-76, and 81 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of June, 2013, at Lax Kw'alaams, in the Province of British Columbia.

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

signed	Andrew Tait	signed	Lawrence Sankey
	Andrew Tait		Lawrence Sankey
signed	Garry Reece	signed	Robert Hughes
	Garry Reece		Robert Hughes
signed	Barbara Henry	signed	Carl Sampson
	Barbara Henry		Carl Sampson

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value as established from time to time through the *Lax Kw'alaams Election Regulations*, is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all

references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV

CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes

aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

LHEIDLI T'ENNEH

ANNUAL EXPENDITURE LAW, 2013

[Effective September 26, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of Lheidli T'enneh has enacted the *Lheit-Lit'en Indian Band Taxation By-law* and the *Lheit-Lit'en Indian Band Assessment By-law* under section 83 of the *Indian Act*, which by-laws have been deemed to be property taxation laws under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of Lheidli T'enneh wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year,

NOW THEREFORE the Council of Lheidli T'enneh duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Lheit-Lit'en Indian Band Assessment By-law*;

"Council" has the meaning given to that term in the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"Lheidli T'enneh" means Lheidli T'enneh, being a band named in the schedule to the Act;

"local revenues" means money raised by Lheidli T'enneh under a property taxation law;

"property taxation law" means a law enacted by Lheidli T'enneh 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 *Lheit-Lit'en Indian Band Taxation By-law.*

3. Lheidli T'enneh's annual budget for the budget year beginning January 1, 2013 and ending December 31, 2013, is comprised of the portion of Schedule shown as "2013 Annual Budget" and the expenditures provided for in the annual budget are authorized.

4.(1) Lheidli T'enneh's interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014 is comprised of the portion of the Schedule shown as "Interim Budge."

(2) The expenditures provided for in subsection (1) are authorized until Lheidli T'enneh's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where Lheidli T'enneh wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, the Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. 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.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.

11.(1) The Schedule attached to this Law forms part of and is integral to this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. 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 the Council on the 12 day of September, 2013, at Shelley, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

signed Dominic Frederick
Chief Dominic Frederick

Councillor Clarence John

signed Louella Nome
Councillor Louella Nome

signed J. Pighin
Councillor Jennifer Pighin

SCHEDULE

2013 ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:		
	a. Property Tax	$ 65,431.08	
2.	Other Revenue		
	a. BC Hydro Grant	$ 26,245.00	
	b. CN Accommodation Agreement	$ 6,501.67	
3.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 9,158.63	
TOTAL REVENUES		**$107,336.38**	

PART 2: EXPENDITURES

1.	General Government Expenditures		
	b. General Administrative		10,000.00
	c. Other General Government		30,000.00
2.	Transportation		
	a. Roads and Streets		20,000.00
	b. Snow and Ice Removal		15,000.00
3.	Recreation and Cultural Services		
	a. Recreation		2,000.00
	b. Culture		2,000.00
4.	Environment Health Services		
	a. Water Purification and Supply		3,000.00
	b. Sewage Collection and Disposal		10,000.00
	c. Garbage Waste Collection and Disposal		8,000.00
5.	Contingency		7,336.38
TOTAL EXPENDITURES		$107,336.38	
BALANCE		**$ 0**	

2014 INTERIM ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:		
	a. Property Tax	$ 67,000.00	
2.	Other Revenue		
	a. BC Hydro Grant	$ 26,245.00	
	b. CN Accommodation Agreement	$ 6,600.00	
3.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 0	
TOTAL REVENUES		**$ 99,845.00**	

PART 2: EXPENDITURES

1.	General Government Expenditures		
	b. General Administrative		10,000.00
	c. Other General Government		30,000.00
2.	Transportation		
	a. Roads and Streets		15,000.00
	b. Snow and Ice Removal		15,000.00
3.	Recreation and Cultural Services		
	a. Recreation		5,000.00
	b. Culture		3,000.00
4.	Environment Health Services		
	a. Water Purification and Supply		3,000.00
	b. Sewage Collection and Disposal		7,000.00
	c. Garbage Waste Collection and Disposal		6,845.00
5.	Contingency		5,000.00
TOTAL EXPENDITURES		**$ 99,845.00**	
BALANCE		**$ 0**	

LHEIDLI T'ENNEH
ANNUAL RATES LAW, 2013

[Effective September 26, 2013]

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, 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 Lheidli T'enneh has enacted the *Lheit-Lit'en Indian Band Taxation By-law* and the *Lheit-Lit'en Indian Band Assessment By-law* under section 83 of the *Indian Act*, which by-laws have been deemed to be property taxation laws under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Section 10 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, interests or rights in the reserve,

NOW THEREFORE the Council of Lheidli T'enneh duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh Annual Rates Law, 2013.*

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 *Lheit-Lit'en Indian Band Assessment By-law*;

"Lheidli T'enneh" means Lheidli T'enneh, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by Lheidli T'enneh 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 *Lheit-Lit'en Indian Band Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the First Nations Financial Management Board to act as agent of Lheidli T'enneh to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. 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.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. 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 the Council on the 12 day of September, 2013, at Shelley, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

signed Dominic Frederick
Chief Dominic Frederick

Councillor Clarence John

signed Louella Nome
Councillor Louella Nome

signed J. Pighin
Councillor Jennifer Pighin

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1,000 ASSESSED VALUE
Class 1 - Residential	
Class 2 - Utilities	31.3128
Class 4 - Major Industry	28.0200
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit	
Class 9 - Farm	

LOWER NICOLA INDIAN BAND
ANNUAL EXPENDITURE LAW, 2013

[Effective July 12, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; andf

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Lower Nicola Indian Band Property Taxation Law, 2009* as amended by the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*.

3. The First Nation's annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. A Tangible Capital Asset Replacement reserve fund is hereby established for the purposes of setting aside funds to replace, at the end if their useful lives, tangible capital assets used in the provision of public services.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. 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.

11. Where a provision in this Law is expressed in the present tense, the

provision applies to the circumstances as they arise.

12. 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.

13.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. 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 25th day of June, 2013, at Merritt, in the Province of British Columbia.

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

signed Victor York
Chief Victor York

signed Mary June Coutlee
Councillor Mary June Coutlee

Councillor Stuart Jackson

signed Harold Joe
Councillor Harold Joe

Councillor Joanne Lafferty

signed Robert Sterling
Councillor Robert Sterling

signed Lucinda Seward
Councillor Lucinda Seward

signed Molly Toodlican
Councillor Molly Toodlican

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
	a. Property Tax	$ 1,373,755
	b. Payment in lieu of taxes	
	i. BC Hydro	15,113
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	47,258
3.	Reserve fund revenues	
	i. Land Management & Capital Development Fund	130,000
TOTAL REVENUES		$ 1,566,126

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	$ 229,146
	b. General Administrative	279,108
	c. Other General Government - Membership registry	10,000
	d. Other Services - BCAA Assessments	9,800
2.	Protection Services	
	a. Firefighting	72,000
	b. Regulatory Measures - animal control by-law	3,500
	c. Other Protective Services - hydrant	20,000
3.	Transportation	
	a. 911 Service (10%)	253
	b. Street lighting (10%)	674
	c. Public Transit - service contract	5,000
	d. Other Transportation - Public Works	180,156
4.	Recreation and Cultural Services	
	a. Recreation - Arena	45,000
	b. Heritage Protection - cemeteries	10,000
	c. Heritage Protection - Arbour	5,000

d. Culture - Community events	20,000
5. Community Development	
a. Community Planning	95,660
b. Economic Development Program	31,543
c. Economic Development - Joeyaska	5,680
d. Land Rehabilitation and Beautification	13,000
6. Environment Health Services	
a. Garbage Waste Collection and Disposal (20%)	6,938
b. Recycling (100% first year, 20% after)	7,000
c. Landfill - service contract (20%)	8,327
d. Water purification & supply - Zoht	110,000
e. Other environmental - Mamet Dam operations	10,000
7. Fiscal Services	
a. Other Payments	212,642
8. Other Services	
a. Health - soup kitchen	5,000
b. Trade & Industry - job development	33,421
c. Agriculture - irrigation ditch	20,000
9. Contingency Amounts	13,740
10. Transfers into reserve funds	
a. Tangible Capital Asset Replacement Reserve	103,538
TOTAL EXPENDITURES	$ 1,566,126
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Thompson-Nicola Regional District – 2011 Environmental Health Services Agreement	
Waste Reduction, Recycling	$18,090
Solid Waste Collection, Disposal	$12,060
Thompson-Nicola Regional District – 2011 911 Emergency Telephone Services Agreement	
911 Emergency Telephone	$2,530

District of Logan Lake – 2011 Mutual Aid Agreement	
Fire and Rescue	$200
City of Merritt	
Local bus service	$5,000
Fire Suppression Agreement	$3,600
Contractor	
Household Waste Disposal	$33,750

Note: This Budget includes one attached Appendix.

APPENDIX A

Reserve Fund Balances

1. Land Management and Capital Development	
Beginning balance as of April 1, 2013:	$538,108
Transfers out	
to local revenue account:	$130,000
Transfers in	
from local revenue account:	$0
Ending balance as of March 31, 2014:	$408,108
2. Tangible Capital Asset Replacement	
Beginning balance as of April 1, 2013:	$0
Transfers out	
to local revenue account:	$0
Transfers in	
from local revenue account:	$103,538
Ending balance as of March 31, 2014:	$103,538

LOWER NICOLA INDIAN BAND
ANNUAL RATES LAW, 2013

[Effective July 12, 2013]

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, 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 made a property assessment law and a property taxation law; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Rates Law, 2013*.

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 *Lower Nicola Indian Band Property Assessment Law, 2009*;

"First Nation" means the Lower Nicola Indian Band, 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 *Lower Nicola Indian Band Property Taxation Law, 2009* as amended by the *Lower Nicola Indian Band Property Taxation Amending Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 any other provision of this Law, if the First Nations

Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of June, 2013, at Merritt, in the Province of British Columbia.

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

signed Victor York
Chief Victor York

signed Mary June Coutlee
Councillor Mary June Coutlee

Councillor Stuart Jackson

Councillor Joanne Lafferty

signed Lucinda Seward
Councillor Lucinda Seward

signed Robert Sterling
Councillor Robert Sterling

signed Molly Toodlican
Councillor Molly Toodlican

signed Harold Joe
Councillor Harold Joe

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000
British Columbia	
1. Residential	8.0000
2. Utilities	69.5940
4. Major Industry	70.0000
5. Light Industry	40.4340
6. Business/Other	25.0000
7. Managed Forest Land	7.3000
8. Recreational/Non-Profit	10.0000
9. Farm Land	29.0000

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

MATSQUI FIRST NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective July 26, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the Matsqui First Nation has made *Matsqui First Nation Property Assessment By-law Amendment 1-1995* and the *Matsqui First Nation Property Taxation By-law 1-1995* which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Management Act*, pursuant to section 145 of that Act;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Matsqui First Nation Property Assessment By-law Amendment 1-1995*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Matsqui First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and

projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Matsqui First Nation Property Taxation By-law 1-1995*.

3. The First Nation's annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. 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.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. 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.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. 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 11th day of July, 2013, at Matsqui First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed Alice Mckay
Chief Alice Mckay

Councillor Louis Julian

signed Brenda Morgan
Councillor Brenda Morgan

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:		
	a. Property Tax		$349,625.00
TOTAL REVENUES			**$349,625.00**

PART 2: EXPENDITURES

1.	General Government Expenditures		$64,020.69
	a. Executive and Legislative	$15,000.00	
	b. General Administrative	$23,000.00	
	c. Other General Government	$26,026.69	
2.	Protection Services		$80,594.00
	a. Policing	$26,240.00	
	b. Firefighting	$8,964.00	
	c. Regulatory Measures		
	d. Other Protective Services	$45,390.00	
3.	Transportation		$50,000.00
	a. Roads and Streets	$50,000.00	
	b. Snow and Ice Removal		
	c. Parking		
	d. Public Transit		
	e. Other Transportation		
4.	Recreation and Cultural Services		$20,000.00
	a. Recreation	$20,000.00	
	b. Culture		
	c. Other Recreation and Culture		
5.	Community Development		
	a. Education		
	b. Housing		
	c. Planning and Zoning		

	d. Community Planning		
	e. Economic Development Program		
	f. Heritage Protection		
	g. Agricultural Development		
	h. Urban Renewal		
	i. Beautification		
	j. Land Rehabilitation		
	k. Other Regional Planning and Development		
6.	Environment Health Services		$16,250.00
	a. Water Purification and Supply	$9,494.00	
	b. Sewage Collection and Disposal	$6,756.00	
	c. Garbage Waste Collection and Disposal		
	d. Other Environmental Services		
7.	Other Services		
	a. Township of Langley		
	b. City of Abbotsford		
8.	Grants:		$94,760.31
	a. Home owner grant equivalents:	$94,760.31	
11.	Contingency Amounts		$24,000.00
TOTAL EXPENDITURES			$349,625.00
BALANCE			**$0**

MATSQUI FIRST NATION
ANNUAL RATES LAW, 2013

[Effective July 26, 2013]

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, 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 Matsqui First Nation has enacted the *Matsqui First Nation Property Assessment By-law Amendment 1-1995* dated December 11, 1995 and the *Matsqui First Nation Property Taxation By-law Amendment 1-1995*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that act; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Rates Law, 2013*.

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 *Matsqui First Nation Property Assessment By-law Amendment 1-1995;*

"First Nation" means the Matsqui 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 *Matsqui First Nation Property Taxation By-law 1-1995*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 any other provision of this Law, if the First Nations

Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July 2013, at Matsqui First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed Alice Mckay
Chief Alice Mckay

Councillor Louis Julian

signed Brenda Morgan
Councillor Brenda Morgan

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
British Columbia	
Class 1 - Residential	8.83700
Class 2 - Utilities	54.20110
Class 4 - Major Industry	00.00000
Class 5 - Light Industry	24.50000
Class 6 - Business and Other	00.00000
Class 7 - Forest Land	00.00000
Class 8 - Recreational Property/Non-Profit Organization	00.00000
Class 9 - Farm	00.00000
Class 10a - Regulated	36.25738

METLAKATLA FIRST NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective September 26, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the First Nation has enacted the *Metlakatla Property Taxation and Assessment By-law*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal Management Ac*t, further to section 145 of that Act;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means *Metlakatla Property Taxation and Assessment By-law;*

"Council" has the meaning given to that term in the Act;

"First Nation" means the Metlakatla First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Metlakatla Property Taxation and Assessment By-law.*

3. The First Nation's annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. 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.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. 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 29 day of July, 2013, at Prince Rupert, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed Harold Leighton
Chief Harold Leighton

signed Alvin Bolton Jr.
Councillor Alvin E. Bolton, Jr

signed Alrita Leask
Councillor Alrita J. Leask

signed Alvin Leask
Councillor Alvin W. Leask

signed James Nelson
Councillor James L. Nelson

signed Robert Nelson
Councillor Robert D. Nelson

signed Cindy Smith
Councillor Cindy R. Smith

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$22,071
TOTAL REVENUES	**$22,071**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$1,000
c. Other General Government	
2. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	$20,821
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
3. Contingency Amounts	$250
TOTAL EXPENDITURES	$22,071
BALANCE	**$0**

METLAKATLA FIRST NATION
ANNUAL RATES LAW, 2013

[Effective September 26, 2013]

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, 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 the *Metlakatla Property Taxation and Assessment By-law*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal Management Ac*t, further to section 145 of that Act; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Metlakatla First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Rates Law, 2013*.

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 *Metlakatla Property Taxation and Assessment By-law*;

"First Nation" means the Metlakatla 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 *Metlakatla Property Taxation and Assessment By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that

third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of July, 2013, at Metlakatla, in the Province of British Columbia.

A quorum of the Governing Council consists of four (4) members of the Governing Council.

signed Harold Leighton
Chief Harold Leighton

signed Alvin Bolton Jr.
Councillor Alvin E. Bolton, Jr

signed Alrita Leask
Councillor Alrita J. Leask

signed Alvin Leask
Councillor Alvin W. Leask

signed James Nelson
Councillor James L. Nelson

signed Robert Nelson
Councillor Robert D. Nelson

signed Cindy Smith
Councillor Cindy R. Smith

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 Of ASSESSED VALUE
Class 1 - Residential	
Class 2 - Utilities	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	37.28290
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit	
Class 9 - Farm	

MORICETOWN FIRST NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective August 17, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Moricetown First Nation duly enacts as follows:

1. This Law may be cited as the *Moricetown First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Moricetown First Nation Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Moricetown First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Moricetown First Nation Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1 2014, and ending March 31, 2015, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. 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.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. 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.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. 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 31st day of July, 2013, at Moricetown, in the Province of British Columbia.

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

Chief Duane Mitchell

signed Andrew Tom
Deputy Chief Andrew Tom

signed Sandra George
Councillor Sandra George

signed Debbie Pierre
Councillor Debbie Pierre

signed Margaret LaRose
Councillor Margaret LaRose

signed Millie Gunanoot
Councillor Millie Gunanoot

signed Warner William
Councillor Warner William

signed Delvin Joseph
Councillor Delvin Joseph

signed Gary Naziel
Councillor Gary Naziel

signed Desmond McKinnon
Councillor Desmond McKinnon

Councillor Victor Jim

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$ 77,005.00
TOTAL REVENUES	$ 77,005.00

PART 2: EXPENDITURES

1. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Recreation Facility	$ 72,005.00
2. Contingency Amounts	$ 5,000.00
TOTAL EXPENDITURES	$ 77,005.00
BALANCE	**$ 0**

MORICETOWN FIRST NATION
ANNUAL RATES LAW, 2013

[Effective August 17, 2013]

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 Moricetown First Nation has made a property assessment law and a property taxation law; and

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 Moricetown First Nation duly enacts as follows:

1. This Law may be cited as the *Moricetown First Nation Annual Rates Law, 2013*.

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 *Moricetown First Nation Property Assessment Law, 2009*;

"First Nation" means the Moricetown 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 *Moricetown First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council

authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of July, 2013, at Moricetown, in the Province of British Columbia.

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

Chief Duane Mitchell	signed Warner William Councillor Warner William
signed Andrew Tom Deputy Chief Andrew Tom	signed Delvin Joseph Councillor Delvin Joseph
signed Sandra George Councillor Sandra George	signed Gary Naziel Councillor Gary Naziel
signed Debbie Pierre Councillor Debbie Pierre	signed Desmond McKinnon Councillor Desmond McKinnon
signed Margaret LaRose Councillor Margaret LaRose	Councillor Victor Jim
signed Millie Gunanoot Councillor Millie Gunanoot	

SCHEDULE 1

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
British Columbia – 788 Terrace Rural	
Class 5 – Light Industry	$22.1648

NESKONLITH INDIAN BAND
ANNUAL EXPENDITURE LAW, 2013

[Effective July 12, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Neskonlith Indian Band Property Assessment Law, 2010*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Neskonlith Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Neskonlith Indian Band Property Taxation Law, 2010*.

3. The First Nation's annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014 is comprised of

(a) sections 1 and 2 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. 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.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. 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 18th day of June, 2013, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Judy Wilson

signed Karen R August
Councillor Karen R August

signed Art Anthony
Councillor Art Anthony

signed Randy Sam
Councillor Randy Sam

signed Joan Manuel
Councillor Joan Manuel

signed Frank-Rock Deneault
Councillor Frank-Rock Deneault

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$58,364
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	$0
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$0
TOTAL REVENUES	**$58,364**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$9,000
b. General Administrative	$10,000
c. Other General Government	$34,364
2. Contingency Amounts	$5,000
TOTAL EXPENDITURES	**$58,364**
BALANCE	**$0**

NESKONLITH INDIAN BAND
ANNUAL RATES LAW, 2013

[Effective July 12, 2013]

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, 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 made a property assessment law and a property taxation law; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Rates Law, 2013*.

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 *Neskonlith Indian Band Property Assessment Law, 2010*;

"First Nation" means the Neskonlith Indian Band, 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 *Neskonlith Indian Band Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the

First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of June, 2013, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Judy Wilson

signed Karen R August
Councillor Karen R August

signed Joan Manuel
Councillor Joan Manuel

signed Randy Sam
Councillor Randy Sam

signed Frank-Rock Deneault
Councillor Frank-Rock Deneault

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 ASSESSED VALUE IR #1/IR #2	RATE PER $1000 ASSESSED VALUE IR#3
Class 1 - Residential	8.5278	7.7476
Class 2 - Utilities	61.6821	44.0695
Class 4 - Major Industry	18.7876	86.8008
Class 5 - Light Industry	12.0845	31.3128
Class 6 - Business and Other	21.8628	19.4512
Class 7 - Forest Land	3.6086	0.0000
Class 8 - Recreational Property/ Non-Profit Organization	14.3233	6.9793
Class 9 - Farm	24.3352	19.8872
Class 10 – Railway (regulated)	19.3519	29.1961
Class 10 – Railway Utility (regulated)	26.0217	43.9201

SEABIRD ISLAND BAND
ANNUAL EXPENDITURE LAW, 2013

[Effective July 12, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Seabird Island Band has made the *Seabird Island Band Property Taxation By-law* and the *Seabird Island Band Property Assessment By-law*, which by-laws have been deemed further to section 145 of the Act as property taxation laws;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the S*eabird Island Band Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Seabird Island Band Property Taxation By-law*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Seabird Island Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is

intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Seabird Island Band Property Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. 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.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. 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.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. 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 27th day of June, 2013, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

signed Clem Seymour
Chief Clem Seymour

signed Art Andrew
Councillor Art Andrew

signed James Harris
Councillor James Harris

signed Alexis Roper
Councillor Alexis Roper

Councillor Dianna Kay

Councillor Rod Peters

Councillor Marcia Peters

Councillor Jason Campbell

signed M.V. Ferguson
Councillor Vivian Ferguson

signed Carol Hope
Councillor Carol Hope

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1	Local revenues for current fiscal year:		
	a. Property Tax	$	1,034,457.17
	b. Taxation for the Provision of Services	$	0.00
	c. Business Activity Taxes	$	0.00
2.	Development Cost Charges Revenues	$	0.00
3	Proceeds from borrowing	$	0.00
4.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$	288,344.28
5.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$	0.00
6.	Reserve fund revenues	$	0.00
7.	Moneys borrowed from reserve funds	$	0.00
TOTAL REVENUES		**$**	**1,322,791.45**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	254,000.00
	b. General Administrative	108,618.01
	c. Other General Government	25,300.00
2.	Protection Services	
	a. Policing	
	b. Firefighting	75,000.00
	c. Regulatory Measures	
	d. Other Protective Services	60,200.00
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	50,000.00
	d. Public Transit	

	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	120,000.00
	b. Culture	47,000.00
	c. Heritage Protection	
	d. Other Recreation and Culture	202,000.00
5.	Community Development	
	a. Education	
	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	196,000.00
	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	72,525.00
	h. Other Regional Planning and Development	
6.	Environment Health Services	0.00
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Recycling	
	e. Other Environmental Services	12,460.00
7.	Fiscal Services	0.00
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	0.00
	a. Health	
	b. Social Programs and Assistance	
	c. Agriculture	

d. Education		
e. Other Service		
9. Taxes Collected for Other Governments		0.00
10. Grants:		
a. Home owner grant equivalents:		1,140.00
b. Other grants:		
i. Age over 65	$	275.00
11. Contingency Amounts	$	98,273.44
12. Transfers into reserve funds	$	0.00
13. Repayment of moneys borrowed from reserve	$	0.00
TOTAL EXPENDITURES	**$**	**1,322,791.45**
BALANCE	**$**	**0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. District of Kent – Road Maintenance	$ 14,750 per Annum
b. District of Kent – Sewer Service	$ 1.15 per Cubic meter

SEABIRD ISLAND BAND

ANNUAL RATES LAW, 2013

[Effective July 12, 2013]

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, 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 Seabird Island Band has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Rates Law, 2013*.

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 *Seabird Island First Nation Property Assessment By-law*;

"First Nation" means the Seabird Island Band, 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 *Seabird Island First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. 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.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. 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 27th day of June, 2013, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

signed Clem Seymour
Chief Clem Seymour

signed Art Andrew
Councillor Art Andrew

signed James Harris
Councillor James Harris

signed Alexis Roper
Councillor Alexis Roper

Councillor Dianna Kay

Councillor Rod Peters

Councillor Marcia Peters

Councillor Jason Campbell

signed M.V. Ferguson
Councillor Vivian Ferguson

signed Carol Hope
Councillor Carol Hope

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE IN:	
	Improvements	Land
Class 1 - Residential	7.09916	7.09916
Class 2 - Utilities	75.14584	75.14584
Class 4 - Major Industry	22.00991	22.00991
Class 5 - Light Industry	26.44183	26.44183
Class 6 - Business and Other	17.73987	17.73987
Class 7 - Managed Forest Land	16.03431	16.03431
Class 8 - Recreational Property/Non-Profit Organization	12.19486	12.19486
Class 9 - Farm	12.28587	12.28587
Class 10 - Prescribed Railway Rights of Way	67.87397	45.70053

SHXWHÁ:Y VILLAGE
ANNUAL EXPENDITURE LAW, 2013

[Effective July 12, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation made the *Shxwhá:y Village Property Assessment and Taxation By-law*, which by-law by action of section 145 of the Act is deemed to be a property taxation law;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Shxwhá:y Village Property Assessment and Taxation By-law*, enacted on June 24, 2004;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Shxwhá:y Village, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is

intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Shxwhá:y Village Property Assessment and Taxation By-law*, enacted on June 24, 2004.

3. The First Nation's annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. 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.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. 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.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. 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 28th day of June, 2013, at Shxwhá:y Village Band Hall, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Tina Sam
Chief Tina Sam

signed William Rabang
Councillor William Rabang

signed Robert Gladstone
Councillor Robert Gladstone

Councillor Precious Aure

signed Daniel Rapada
Councillor Daniel Rapada

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
	a. Property Tax	$23,044
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$23,044**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	$5490
	b. General Administrative	$7,000
	c. Other General Government	$2,000
2.	Community Development	
	a. Education	
	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	$8000
	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	
	h. Other Regional Planning and Development	
3.	Contingency Amounts	$554
TOTAL EXPENDITURES		**$23,044**
BALANCE		**$0**

SHXWHÁ:Y VILLAGE
ANNUAL RATES LAW, 2013

[Effective July 12, 2013]

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, 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 made the *Shxwhá:y Village Property Assessment and Taxation By-law*, which by-law by action of section 145 of the Act is deemed to be a property taxation law;

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Rates Law, 2013*.

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 *Shxwhá:y Village Property Assessment and Taxation By-law*, enacted on June 24, 2004;

"First Nation" means the Shxwhá:y Village, 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 *Shxwhá:y Village Property Assessment and Taxation By-law*, enacted on June 24, 2004.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that

third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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.

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. 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 28th day of June, 2013, at Shxwhá:y Village Band Hall, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Tina Sam
Chief Tina Sam

signed William Rabang
Councillor William Rabang

signed Robert Gladstone
Councillor Robert Gladstone

Councillor Precious Aure

signed Daniel Rapada
Councillor Daniel Rapada

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE IN:	
	Improvements	Land
Class 1 - Residential	7.72712	7.93867
Class 2 - Utilities	56.53246	58.32505
Class 4 - Major Industry	0.0	0.0
Class 5 - Light Industry	22.08829	22.52164
Class 6 - Business and Other	17.14226	17.57517
Class 7 - Forest Land	24.17864	25.07476
Class 8 - Recreational Property/Non-Profit Organization	7.68124	7.85041
Class 9 - Farm	28.73111	29.42427

SIMPCW FIRST NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective August 17, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Simpcw First Nation duly enacts as follows:

1. This Law may be cited as the *Simpcw First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Simpcw First Nation Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Simpcw First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Simpcw First Nation Property Taxation Law, 2009*.

3. The First Nation's annual budget for the budget year beginning April 1, 2013 and ending March 31, 2014 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. 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.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. 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.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. 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 22nd day of July, 2013, at North Thompson I.R. #1, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed Rita Matthew
Chief Rita Matthew

signed Shelly Loring
Councillor Shelly Loring

signed Christine Donald
Councillor Christine Donald

signed Joan Miller
Councillor Joan Miller

signed Thomas Eustache
Councillor Thomas Eustache

Councillor Donald Matthew

Councillor Daniel Saul

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$1,821.10
TOTAL REVENUES	**$1,821.10**

PART 2: EXPENDITURES

1. General Government Expenditures	
b. General Administrative	$1,801.10
2. Contingency Amounts	$ 20.00
TOTAL EXPENDITURES	**$1,821.10**
BALANCE	**$ 0**

SIMPCW FIRST NATION

ANNUAL RATES LAW, 2013

[Effective August 17, 2013]

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, 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 made a property assessment law and a property taxation law; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Simpcw First Nation duly enacts as follows:

1. This Law may be cited as the *Simpcw First Nation Annual Rates Law, 2013*

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 *Simpcw First Nation Property Assessment Law, 2009*;

"First Nation" means the Simpcw 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 *Simpcw First Nation Property Taxation Law, 2009*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. 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.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. 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 22nd day of July, 2013, at North Thompson I.R. #1 in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

signed Rita Matthew
Chief Rita Matthew

signed Shelly Loring
Councillor Shelly Loring

signed Christine Donald
Councillor Christine Donald

signed Joan Miller
Councillor Joan Miller

signed Thomas Eustache
Councillor Thomas Eustache

signed Donald Matthew
Councillor Donald Matthew

Councillor Daniel Saul

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 1 – Residential	0
Class 2 – Utilities	42.74881
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	0
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	0
Class 9 - Farm	0

SKEETCHESTN INDIAN BAND
FINANCIAL ADMINISTRATION LAW

[Effective date*]

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Council of the Skeetchetsn Indian Band desires to amend the Financial Administration Law 2010-01 to meet the standards set under the *First Nations Fiscal Management Act*;

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* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on July 22, 2013.

NOW THEREFORE the Council of the Skeetchestn Indian Band hereby repeals the *Financial Administration Law 2010-01* and enacts the following to replace it:

PART I

CITATION

Citation

1. This Law may be cited as the *Skeetchestn Indian Band Financial Administration Law 2013-01*.

PART II

INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"director of operations" means the person appointed director of operations under section 18;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"finance manager" means the person appointed finance manager under section 19;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Skeetchestn Indian Band, as represented by Council and including the administrative body of the Skeetchestn Indian Band;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the director of operations, finance manager, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the finance manager must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the director of operations and to each of the dependents of the director of operations; and

(d) any contracts between the First Nation and the director of operations and between the First Nation and a dependent of the director of operations for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in

the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any First Nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Finance and Audit Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Finance and Audit Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and

(b) each member of the Finance and Audit Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the director of operations and the finance manager must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations or the finance manager may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the director of operations or the finance manager; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the director of operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance

measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Director of operations

18.(1) The Council must appoint a person as director of operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the director of operations considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the director of operations under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operation's duties specified in this Law.

(3) The director of operations may assign the performance of any of the director of operation's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.

Finance manager

19.(1) The Council must appoint a person as finance manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of operations, the finance manager is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the finance manager under this Law; and

(o) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the finance manager's duties under this Law.

(3) With the approval of the director of operations, the finance manager may assign the performance of any of the duties or functions of the finance manager to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the finance manager of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the director of operations in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the director of operations, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the director of operations, the finance manager, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the director of operations or the finance manager.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The finance manager must ensure the safekeeping of all money received by the First Nation.

(2) The finance manager

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The director of operations may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the director of operations the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of operations or the finance manager must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of operations or finance manager may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

Division 4 - General Matters

Advances

42.(1) The director of operations or the finance manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance manager to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines

of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the finance manager may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the director of operations or the finance manager.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the finance manager under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First

Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the finance manager to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any class of investments permitted under an Act of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the finance manager must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the finance manager may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the finance manager must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the finance manager must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the finance manager must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The finance manager must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and

the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the finance manager; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each

fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The director of operations must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the director of operations to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The director of operations must prepare and maintain a current

operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The finance manager must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure

the integrity of the First Nation's financial administration system and its database.

PART V
CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the director of operations must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The director of operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the finance manager must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included

in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

MISCELLANEOUS

Compliance with Board Standards

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the director of operations under subsection 96(3), the director of operations must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the director of operations, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be

expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

103.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, and 81 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subjection to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of July, 2013, at Skeetchestn, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed Ron Ignace

Chief Ron Ignace

signed Darrel Draney

Councillor Darrel Draney

Councillor Edward Jules

Councillor Terry Deneault

Councillor Marshall Gonzales

signed Gabriel Jules

Councillor Gabriel Jules

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of operations:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The director of operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than two hundred dollars ($200.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV

CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes

aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

SLIAMMON FIRST NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective August 17, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Sliammon First Nation Property Assessment Law, 2009;*

"Council" has the meaning given to that term in the Act;

"First Nation" means the *Sliammon First Nation*, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Sliammon First Nation Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is comprised of

(a) section 1(a) of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 9 and 11.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. The transfer of $201,869.15 from the Income Stabilization reserve to the Capital Projects reserve is hereby authorized.

7. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

8. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. 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.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. 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.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. 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 8th day of August, 2013, at Powell River, in the Province of British Columbia.

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

signed Clint Williams
Chief Clint Williams

signed Vern Pielle
Councilor Vern Pielle

signed Bruce Point
Councilor Bruce Point

signed Denise Smith
Councilor Denise Smith

signed John Hackett
Councilor John Hackett, Jr.

signed Eugene Louie
Councilor Eugene Louie

signed Larry Louie
Councilor Larry Louie

signed Dillon Johnson
Councilor Dillon Johnson

Councilor Walter Paul

signed Gloria Francis
Councilor Gloria Francis

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
	a. Property Tax	$243,149.05
	b. Surplus from last year	$ 84,054.90
2.	Transfer in from Income Stabilization Reserve	$ 62,522.68
TOTAL REVENUES		**$389,726.63**

PART 2: EXPENDITURES

1.	General Government Expenditures		
	a. General Administrative		$103,000.00
	b. FlyerDelivery/Mail-outs		500.00
2.	Protection Services (**Municipal Type Service Agreement with P.R. Regional District)		
	a. Regional Administration	$ 1,921	
	b. Parks	$ 2,114	
	c. Cemetery	$ 871	
	d. Waste Management	$ 1,127	
	e. Emergency Telephone – 911	$ 816	
	f. Library	$ 3,591	
	g, House Numbering	$ 125	
	h. Septage Disposal	$ 671	
	i. Northside Fire Department	$31,711	
	j. Regional Hospital District	$13,926	$ 56,873.00
3.	Transportation		
	a. Roads Repairs/Brush Clearing/Ditching		$ 33,000.00
	b. Snow and Ice Removal		$ 500.00
4.	Recreation and Cultural Services		
	a. Culture		$ 5,000.00

	b. Meetings/Gatherings	$ 5,000.00
5.	Community Development	
	a. Education	$ 1,000.00
6.	Environment Health Services	
	a. Garbage Waste Collection and Disposal	$ 20,000.00
	b. Spring Clean-Up	$ 15,000.00
	c. Japanese Knot Weed	$ 1,000.00
7.	Other Services	
	a. Street Lighting	$ 2,000.00
8.	Taxes Collected for Other Governments	0
9.	Grants:	
	a. Home owner grant equivalents:	$ 55,971.93
	c. Fire-hall Grant	$ 1,398.19
10.	Contingency Amounts	$ 5,428.61
11.	Transfers into reserve funds	
	i. Income Stabilization	$ 0.00
	ii. Capital Projects	$ 84,054.90
TOTAL EXPENDITURES		**$389,726.63**
BALANCE		**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

- Powell River Regional District **$56,871**
  (Municipal Type Service Agreement)

Note: This Budget includes the attached Appendix

APPENDIX A
RESERVE FUND BALANCES

1. Capital Projects Reserve Fund		
Beginning balance as of January 1, 2013:	$355,022.34	*(1)*
Transfers out		
i. to local revenue account:	$0	
ii. to _____ reserve fund:	$0	
Moneys borrowed		
Transfers in		
i. from local revenue account:	$84,054.90	*(2)*
ii. from Income Stabilization reserve fund:	$201,869.15	*(3)*
Moneys repaid	$0	
Ending balance as of December 31, 2013:	**$640,946.39**	
2. Income Stabilization Reserve Fund		
Beginning balance as of January 1, 2013:	$326,869.15	
Transfers out		
i. to local revenue account:	$62,522.68	
ii. to Capital Projects reserve fund:	$201,869.15	*(3)*
Moneys borrowed	$0	
Transfers in		
i. from local revenue account:	$0	
Moneys repaid	$0	
Ending balance as of December 31, 2013:	**$62,477.32**	

1. The beginning balance of the Capital Projects account is the December 31, 2012 ending balance of $354,442.37 plus interest of $579.97.
2. The transfer into the Capital Projects account of $84,054.90 is what is in the Taxation account and needs to be put in the Capital Projects account.
3. The transfer into the Capital Projects account from the Income Stabilization account of $201,869.15 is so that the Income Stabilization account only has less than 50% of the 2013 revenues sitting in this account as per the 2013 Bulletin Regulation.

4. The Beginning Balance of the Income Stabilization account is $326,869.15 which includes the ending balance of December 31, 2012 of $285,576 plus $41,851.45. The $41,851.45 did not get transferred out into the 2012 annual budget as it was not needed.

SLIAMMON FIRST NATION

ANNUAL RATES LAW, 2013

[Effective August 17, 2013]

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, 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 made a property assessment law and a property taxation law; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon First Nation Annual Rates Law, 2013*.

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 *Sliammon First Nation Property Assessment Law, 2009*;

"First Nation" means the Sliammon 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 *Sliammon First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 three hundred and fifty dollars ($350), the taxable property shall be taxed at $350 dollars ($350) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. 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.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. 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 8th day of August, 2013, at Powell River, in the Province of British Columbia.

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

signed Clint Williams
Chief Clint Williams

signed Bruce Point
Councilor Bruce Point

signed John Hackett
Councilor John Hackett, Jr.

signed Larry Louie
Councilor Larry Louie

Councilor Walter Paul

signed Vern Pielle
Councilor Vern Pielle

signed Denise Smith
Councilor Denise Smith

signed Eugene Louie
Councilor Eugene Louie

Councilor Dillon Johnson

signed Gloria Francis
Councilor Gloria Francis

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
British Columbia	
Class 1 - Residential	**8.44533**
Class 2 - Utilities	**31.01000**
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	**21.73200**
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	0
Class 9 - Farm	0

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

STS'AILES

ANNUAL EXPENDITURE LAW, 2013

[Effective August 17, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of Sts'ailes duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Chehalis Indian Band Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Sts'ailes, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Chehalis Indian Band Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. 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.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. 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 11th day of June, 2013, at Agassiz, in the Province of British Columbia.

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

signed Harvey Paul
Chief Harvey Paul

signed Cheryl Charlie
Councillor Cheryl Charlie

signed Boyd Peter
Councillor Boyd Peter

signed Daryl Francis
Councillor Daryl Francis

signed James Leon
Councillor James Leon

signed Gerald Phillip
Councillor Gerald Phillip

signed Sherry Lynn Point
Councillor Sherry Lynn Point

signed Tim Felix
Councillor Tim Felix

signed Terry Felix
Councillor Terry Felix

signed Kelsey Charlie
Councillor Kelsey Charlie

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:		
a.	Property Tax		$6,816
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year		$0
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year		$0
TOTAL REVENUES			**$6,816**

PART 2: EXPENDITURES

1.	General Government Expenditures		$6,135
	a. Executive and Legislative		
	b. General Administrative	$6,135	
	c. Other General Government		
2	Contingency Amounts		$ 681
TOTAL EXPENDITURES			$6,816
BALANCE			**$0**

STS'AILES

ANNUAL RATES LAW, 2013

[Effective August 17, 2013]

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, 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 Sts'ailes has enacted the *Chehalis Indian Band Property Assessment Law, 2009* and the *Chehalis Indian Band Property Taxation Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of Sts'ailes duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Rates Law, 2013.*

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 *Chehalis Indian Band Property Assessment Law, 2009*;

"First Nation" means the Sts'ailes, 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 *Chehalis Indian Band Property Taxation Law, 2009.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that

third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. 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.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. 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 11th day of June, 2013, at Agassiz, in the Province of British Columbia.

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

signed	Harvey Paul	signed	Cheryl Charlie
	Chief Harvey Paul		Councillor Cheryl Charlie
signed	Boyd Peter	signed	Daryl Francis
	Councillor Boyd Peter		Councillor Daryl Francis
signed	James Leon	signed	Gerald Phillip
	Councillor James Leon		Councillor Gerald Phillip
signed	Sherry Lynn Point	signed	Tim Felix
	Councillor Sherry Lynn Point		Councillor Tim Felix
signed	Terry Felix	signed	Kelsey Charlie
	Councillor Terry Felix		Councillor Kelsey Charlie

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 - Residential	7.09916
Class 2 - Utilities	75.14584
Class 5 - Light Industry	26.44183
Class 6 - Business and Other	17.73987
Class 7 - Forest Land	16.03431
Class 8 - Recreational Property/Non-Profit Organization	12.19486
Class 9 - Farm	25.33132

SUMAS FIRST NATION

ANNUAL EXPENDITURE LAW, 2013

[Effective August 17, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Sumas First Nation Property Assessment By-law*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Sumas First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is

intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Sumas First Nation Property Taxation By-law.*

3. The First Nation's annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. 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.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. 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.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. 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 30th day of July, 2013, at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed	Dalton Silver	signed	Jackie Bird
	Chief Dalton Silver		Councillor Jackie Bird
signed	Murray Ned	signed	Clint Tuttle
	Councillor Murray Ned		Councillor Clint Tuttle

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	$286,410.11
TOTAL REVENUES	**$286,410.11**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$ 30,000.00
c. Other General Government	$ 16,500.11
2. Protection Services	
a. Policing	
b. Firefighting	$ 2,716.00
c. Regulatory Measures	
d. Other Protective Services	$ 344.00
3. Transportation	
a. Roads and Streets	$ 3,500.00
b. Snow and Ice Removal	$ 5,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	$ 25,000.00
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	$ 11,604.00
5. Community Development	
a. Education	$ 10,500.00
b. Planning and Zoning	
c. Community Planning	$ 14,800.00

	d. Economic Development Program	$ 40,000.00
	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	
	h. Other Regional Planning and Development	
6.	Environment Health Services	
	a. Water Purification and Supply	$ 5,000.00
	b. Sewage Collection and Disposal	$ 3,905.00
	c. Garbage Waste Collection and Disposal	$ 5,000.00
	d. Recycling	
	e. Other Environmental Services	$ 1,200.00
7.	Fiscal Services	
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	
	a. Health	$ 33,450.00
	b. Social Programs and Assistance	$ 4,250.00
	c. Agriculture	
	d. Education	
	e. Other Service	$ 45,000.00
9.	Taxes Collected for Other Governments	
10.	Contingency Amounts	$ 28,641.00
TOTAL EXPENDITURES		**$286,410.11**
BALANCE		$ 0.00

SUMAS FIRST NATION
ANNUAL RATES LAW, 2013

[Effective August 17, 2013]

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, 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 Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Rates Law, 2013.*

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 *Sumas First Nation Property Assessment By-law*;

"First Nation" means the Sumas 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 *Sumas First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. 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.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. 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 30th day of July, 2013, at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed	Dalton Silver	signed	Jackie Bird
	Chief Dalton Silver		Councillor Jackie Bird
signed	Murray Ned	signed	Clint Tuttle
	Councillor Murray Ned		Councillor Clint Tuttle

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $ 1,000 TOTAL ASSESSED VALUE
Class 2 - Utilities	68.31100
Class 5 - Light Industry	27.08015
Class 6 - Business and Other	25.39765
Class 9 - Farm	22.90399

TOBACCO PLAINS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2013

[Effective September 26, 2013]

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, interest in reserve lands or rights to occupy, possess or use reserve lands, including laws authorising the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and property taxation law;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its Property Taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenue raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Tobacco Plains Indian Band Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 1, 2013 and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. 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.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. 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.

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. 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 12 day of August, 2013, at the Tobacco Plains Band Office, in the Province of British Columbia.

A Quorum of Council consists of (3) Three members of Council.

signed Mary Mahseelah

Chief Mary Mahseelah

signed Dan Gravelle

Councillor Dan Gravelle

signed Robin Gravelle

Councillor Robin Gravelle

Councillor Robert Luke

Councillor Corey Letcher

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
	a. Property Tax	$56,254.33
TOTAL REVENUES		**$56,254.33**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Audit Fees	$ 2,000.00
	b. Contract Fees	$ 7,459.00
	c. Tax Administrator wages	$17,971.01
	d. Tax Administrator Benefits	$ 3,594.20
	e. Travel	$ 1,500.00
	f. Trainings	$ 1,500.00
	g. Administration Fees	$ 8,000.00
	h. Bank Charges	$ 500.00
2.	Protection Services	
	a. Fire Fighting	$ 1,000.00
3.	Transportation	
	a. Roads and Streets	$ 4,385.12
	b. Snow and Ice Removal	$ 2,000.00
4.	Recreation and Cultural Services	
	a. Recreation	
5.	Community Development	
	a. Education	
6.	Environmental Health Services	
	a. Garbage Waste Collection and Disposal	$ 1,850.00
7.	Fiscal Services	
	a. Long term payments to the FN finance Authority	
8.	Other Services	
	a. Health	

9. Taxes Collected for other Governments	
10. Grants	$ 3,905.00
a. Homeowner Grant Equivalents:	
b. Other Grants	
11. Contingency Amounts	$ 590.00
TOTAL EXPENDITURES	**$56,254.33**
BALANCE	**$ 0**

TOBACCO PLAINS INDIAN BAND
ANNUAL RATES LAW 2013

[Effective September 26, 2013]

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, 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 made a property assessment law and a property taxation law; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Rates Law, 2013*.

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 *Tobacco Plains Indian Band Property Assessment Law, 2008*;

"First Nation" means the Tobacco Plains Indian Band, 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 *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year, 2013 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. Notwithstanding any other provision of this law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. 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.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. 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 12 day of August, 2013, at Tobacco Plains Indian Band Offices, in the Province of British Columbia.

A Quorum of Council consists of Three (3) members of the Council.

signed Mary Mahseelah

Chief Mary Mahseelah

signed Dan Gravelle

Councillor Dan Gravelle

signed Robin Gravelle

Councillor Robin Gravelle

Councillor Robert Luke

Councillor Corey Letcher

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000
Class 1 - Residential	11.6188
Class 2 - Utilities	55.5388
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 7 - Forest Land	
Class 8 - Recreational Property/ Non Profit Organization	
Class 9 - Farm	19.0000

TZEACHTEN FIRST NATION
PROPERTY TRANSFER TAX LAW, 2013

[Effective June 27, 2013]

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WHEREAS:

A. The Tzeachten First Nation has an inherent right to self-government which emanates from our people, culture and land and which is recognized and affirmed by section 35 of the *Constitution Act, 1982*;

B. Pursuant to section 5 and subsection 5(1)(a) 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;

C. Tzeachten Council deems it to be in the best interests of Tzeachten to pass a law to generate taxation revenues for local purposes from certain interests in lands on the reserve at the time of transfer of these interests; and

D. Tzeachten Council has given notice of this Law and has considered representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE this *Tzeachten First Nation Property Transfer Tax Law, 2013* is hereby duly enacted as a Law of the Tzeachten First Nation.

PART I

NAME

1. This Law may be cited as the *Tzeachten First Nation Property Transfer Tax Law, 2013*.

PART II

APPLICATION

2. The provisions of this Law apply to transfers of all interests in land in the reserve as set out in this Law and all such transfers are subject to taxation under this Law except as provided in Part VII.

PART III

DEFINITIONS AND INTERPRETATION

3. For the purposes of this Law, any terms defined in the *Tzeachten Land Code* have the same definitions for the purposes of this Law, and the following definitions apply:

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

"agreement for sale" means a contract for the sale of an interest in land under which the purchaser agrees to pay the purchase price in the manner stated in the contract, and on payment of which the vendor is obliged to transfer the interest in land to the purchaser;

"assessment" includes reassessment;

"child" includes a person who is the stepchild of a parent;

"fair market value" means the amount that would have been paid if the interest in land had been sold at the date of registration of the transfer in the open market by a willing seller to a willing purchaser free of any trust and unencumbered by

(a) a mortgage, debenture, trust deed, hypothecation agreement or any other financial instrument, that secures the payment of money or the performance of an obligation,

(b) a right to purchase under an agreement for sale,

(c) a judgment for the payment of money, or

(d) the rights of a lien holder under a builders lien;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"interest in land" means land or improvements, or both, used for residential purposes in the reserve under a lease or similar right of use or occupation with a term of greater than thirty (30) years but, for greater certainty, excludes any non-residential interest in land, or any interest in land where the zoning does not permit residential occupation;

"lease" means

(a) an agreement by which a leasehold estate is granted or assigned, or

(b) an agreement by which an option to renew or extend the term of a lease is granted,

and includes a sub-lease or a lease modification agreement;

"Notice of Assessment" means a notice containing the information set out in Schedule II and includes a notice of reassessment;

"parent" includes a spouse of the mother or father of the child;

"principal residence" means an interest in land

(a) on which the person in relation to whose residency the exemption under Part VII is claimed usually resides and uses as his or her home, and

(b) on which all the improvements are classified under the *Tzeachten First Nation Property Assessment Law, 2010* as property used for residential purposes;

"property transfer tax" or "tax" means all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law;

"Property Transfer Tax Return" means a tax return containing the information set out in Schedule I;

"register" or "registration" means the registration of an interest in land or transfer in the registry by the Lands Manager or another authorized Tzeachten official or appointee;

"registry" means the First Nations Lands Registry or its successor;

"related individual" means

(a) a person's spouse, child, grandchild, great-grandchild, parent, grandparent, great-grandparent, or sibling,

(b) the spouse of a person's child, grandchild or great-grandchild, or

(c) the child, parent, grandparent or great-grandparent of a person's spouse;

"reserve" means any land set apart for the use and benefit of Tzeachten within the meaning of the *Indian Act*;

"spouse" means a person who

(a) is married to another person, or

(b) is living and cohabiting with another person in a marriage-like relationship, including a marriage-like relationship between persons of the same gender, and has been living and cohabiting in that relationship for a continuous period of at least two (2) years;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Tzeachten First Nation Property Taxation Law, 2010* and any successor;

"taxpayer" means a person liable for payment of property transfer tax under this Law;

"transfer" means any transfer, grant or disposition of an interest in land by any method, including by an order of a court, including an order absolute of foreclosure, or by the operation of any enactment or law, and includes

(a) the transfer of

(i) a life estate in the interest in land,

(ii) a right to occupy the interest in land under a lease, or

(iii) a right to

(A) occupy the interest in land, or

(B) require the transfer of an interest in land,

under an agreement for sale,

(b) the transfer or purported transfer of a right referred to in paragraph (a)(iii), if an agreement for sale is cancelled or determined in any manner, including

(i) a court order cancelling or otherwise determining the agreement, or

(ii) a quit claim releasing the interest of the purchaser under the agreement,

(c) an assignment of a lease, and

(d) an extension of the term of a lease;

"transferee" means a person to whom an interest in land is transferred;

"transferor" means a person who transfers an interest in land to a transferee; and

"Tzeachten" means the Tzeachten First Nation.

4. For the purpose of determining the term and fair market value of a lease,

(a) the term of the lease includes the cumulative total of all options or rights to renew the lease, and

(b) if the lease is a time share or fractional ownership plan, the term of the lease must be determined by adding together the number of calendar years during which the transferee may, for any part of a year, occupy the interest in land.

5. For the purpose of calculating property transfer tax payable under this Law, a person registered in the registry as the holder of the interest in land, other than a person registered only as the owner or holder of a charge, is deemed to be the legal and beneficial owner of that interest in the land, even if the person holds the interest in land in trust.

PART IV

ADMINISTRATION

Tax Administrator

6. The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and such other duties assigned to the tax administrator by Tzeachten Council from time to time.

7. The tax administrator may, with the written consent of Council, assign the performance of any duties of the tax administrator to any Tzeachten officer, employee, contractor or agent.

Authorizations of Financial Management Board and First Nations Finance Authority

8. Notwithstanding any other provision of this Law:

(a) if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of Tzeachten to fulfill any of the powers and obligations of the Council under this Law and the Act; and

(b) if Tzeachten is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

Administration of Revenues

9. The funds generated by this Law must be used for local purposes on the reserve.

10. All revenues raised under this Law must be placed into a local revenue account, separate from other Tzeachten moneys.

11. An expenditure of revenues raised under this Law must be made under the authority of an expenditure law made under paragraph 5(1)(b) of the Act.

PART V

PROPERTY TRANSFER TAX LEVY

12. Subject to the exemptions set out in Part VII below, a property transfer tax must be

(a) levied and imposed on every interest in land at the time of a transfer of that interest in land, and

(b) paid by the transferee,

in accordance with this Law.

13. On application for registration of a transfer in the registry, the transferee must

(a) pay the property transfer tax in accordance with this Law; and

(b) file a Property Transfer Tax Return in accordance with this Law, whether or not the transfer is exempt under this Law.

14. The Property Transfer Tax Return must be signed, certified and dated

(a) if no exemption is claimed, by the transferee or a person with actual authority to sign the Property Transfer Tax Return on behalf of the transferee;

(b) if an exemption is claimed and the transferee is an individual, by the transferee or by an agent of the transferee who has personal knowledge of the matters stated; or

(c) if an exemption is claimed and the transferee is a corporation, by a person who has personal knowledge of the matters certified and actual authority to sign the Property Transfer Tax Return on behalf of the transferee.

Correcting Transactions

15. In this section:

"correcting transaction" means a transfer of an interest in land made for the purpose of transferring an interest in land that was intended to be transferred to the transferee when the original transfer was registered;

"original transaction" means a transfer of an interest in land which was transferred in error, or an error was made in the description or survey under which the interest in land was registered.

(a) Despite sections 12 and 13, the tax payable under this Law for a correcting transaction is the tax payable determined as if the fair market value of the correcting transaction were determined at the date of registration of the original transaction.

(b) On the registration of a correcting transaction, the amount of tax paid under this Law by a transferee in respect of the original transaction is deemed to be tax

(i) paid by the transferee in respect of the correcting transaction, and

(ii) paid on the date the correcting transaction is registered.

Lands Manager Must Refuse to Register

16. The Lands Manager must refuse to accept an application for registration of a transfer in the registry if the Lands Manager has reasonable grounds to believe that the property transfer tax relating to the transfer has not been paid or the Property Transfer Tax Return is incomplete or has not been filed.

PART VI

RATE OF PROPERTY TRANSFER TAX

17. The rate of property transfer tax payable under this Law is:

(a) 1% of the first $200,000 of the fair market value of the interest in land; and

(b) 2% of the remaining fair market value of the interest in land.

PART VII

EXEMPTIONS

18. For the purposes of this Part, a person is considered to have only one principal residence at a time.

19. The following transfers are exempt from property transfer tax under Part V of this Law:

(a) a transfer of a lease which has a term or a remainder of a term that is thirty (30) years or less than thirty (30) years;

(b) a transfer from a transferor to a transferee who is a related individual, if the interest in land transferred has been the principal residence of either the transferee or the transferor for a continuous period of at least six (6) months immediately before the date of transfer;

(c) a transfer of the vendor's interests under an agreement for sale, if the transferee is not the purchaser under the agreement for sale;

(d) a transfer to a mortgagee, if the mortgagee was the immediately preceding registered owner of the land or holder of the interest in the land;

(e) a transfer referred to in paragraph (b) of the definition of "transfer", if the transferee was the original vendor under the agreement for sale;

(f) a transfer from a transferor who is a trustee of a deceased's estate or of a trust established under a deceased's will, if

(i) the transferee is a beneficiary of the estate or trust,

(ii) the transferee beneficiary was a related individual of the deceased at the time of the deceased's death, and

(iii) immediately before the deceased's death, the land transferred

(A) was the deceased's principal residence, or

(B) had been the transferee's principal residence for a continuous period of at least six (6) months;

(g) a transfer to the trustee in bankruptcy of land forming part of the estate of a bankrupt;

(h) a transfer from the trustee in bankruptcy to the bankrupt of land forming part of the estate of the bankrupt, if no consideration for the transfer is paid by or on behalf of the transferee and a declaration to that effect is made by the transferee and the transferor;

(i) a transfer from the trustee in bankruptcy to the spouse or former spouse of the bankrupt of land forming part of the estate of the bankrupt, if

(i) the land transferred was the principal residence of the bankrupt immediately before the date of the bankruptcy, and

(ii) no consideration for the transfer is paid by or on behalf of the transferee and a declaration to that effect is made by the transferee and the transferor;

(j) a transfer to the Public Guardian and Trustee, if

(i) the land transferred is to be held in trust by the Public Guardian and Trustee for the sole benefit of a minor,

(ii) the minor is a related individual of

(A) the transferor, or

(B) the person whose estate is the transferor, and

(iii) the land transferred was

(A) the principal residence of the transferor,

(B) the principal residence of the person whose estate is the transferor, or

(C) the principal residence of the minor;

(k) a transfer for the purpose of reconveying property

(i) that was conveyed in error, or

(ii) in respect of which an error was made in the description or survey under which title to the property was registered,

if the tax administrator or Lands Manager is satisfied the transfer is made for that purpose;

(l) a transfer from a transferor to a transferee who is a spouse or former spouse

of the transferor and the transfer is made pursuant to a written separation agreement or a court order under the *Family Relations Act* (British Columbia) or the *Tzeachten Matrimonial Real Property Law*;

(m) a transfer that changes a joint tenancy to a tenancy in common, if

(i) the persons holding the interest in land are the same before and after the transfer, and

(ii) each person holding a share of the interest in land after the transfer has a share in the interest in land equal to that held by the other holders;

(n) a transfer by operation of law to the survivor of a joint tenancy of the interest in land consequent on the death of a joint tenant of the interest in land;

(o) a transfer resulting from a subdivision for any of the subdivided interests in land that are simply transferred to the holder of the original interest in land that was subdivided;

(p) a transfer or assignment of a head lease to a developer or builder for a parcel of land which is intended for subdivision and development provided that:

(i) the parcel of land is greater than 1.5 hectares in area; and

(ii) within one (1) year of the transfer, an application is made to subdivide the land or develop the parcel of land to create at least five (5) residential units on the parcel of land;

(q) a transfer by which an interest in land reverts, escheats or is forfeited to Tzeachten or the federal Crown or by which an interest in land that has reverted, escheated or been forfeited to Tzeachten or to the federal Crown is returned;

(r) a transfer made in accordance with a registered agreement for sale, if the transferee is

(i) the purchaser under the agreement and the tax in respect of the agreement has been paid, or

(ii) the assignee of the purchaser under the agreement and the tax in respect of the assignment has been paid;

(s) a transfer to a person in his or her capacity as personal representative, if the interest in land transferred is part of the deceased's estate;

(t) a transfer of a life estate, if the transferee of that life estate transferred the certificate of possession or the lease in the same interest in land to the transferor of the life estate in a concurrent transfer;

(u) a transfer relating to a voluntary exchange of interests in land under subsection 7.11 of the *Tzeachten Land Code*;

(v) a transfer of an allotment or certificate of possession from:

(i) Tzeachten to one or more Tzeachten members; or

(ii) from one Tzeachten member to another; and

(w) A transfer of a certificate of possession, lease or sub-lease to Tzeachten First Nation or a corporation held by Tzeachten First Nation.

First Time Home Buyer

20. A first time home buyer who is a transferee and applies for registration is exempt from the property transfer tax on that transaction under Part V of this Law if the transferee:

(a) is a first time home buyer, and applies for an exemption under this section by tendering with the application for registration an application for exemption;

(b) has not previously held a registered interest in land, whether in British Columbia or elsewhere, that constituted the individual's principal residence,

(c) has not previously obtained a first time home buyers' exemption or refund anywhere in British Columbia;

(d) includes a declaration, in the form required by Tzeachten, by which the transferee declares that the transferee is a first time home buyer; and

(e) includes a consent, in the form required by Tzeachten, by which the transferee consents to the tax administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee for the exemption.

PART VIII

REFUND TO APPLICANT

21. A transferee who qualifies for an exemption under this Law who fails to apply for that exemption on the registration date may, at any time within eighteen (18) months after that date, apply to the tax administrator, in the form prescribed by the tax administrator, for a refund of the property transfer tax paid.

22. On receiving an application under section 21, the tax administrator must,

(a) on being satisfied that the transferee would have qualified for an exemption, refund to the transferee the amount of the overpayment; or

(b) if not satisfied that the transferee would have qualified for an exemption, refuse the application and provide written notice under section 23.

23. If an application for a refund under section 21 is refused, the tax administrator must send a letter to the transferee stating the reason for the refusal, and the letter is deemed to be a Notice of Assessment for the purposes of allowing the transferee to file a notice of objection under Part XI.

PART IX

INVESTIGATIONS AND INSPECTIONS

24. If there is information that indicates the value of the interest in the land declared on the Property Transfer Tax Return is less than fair market value, the tax administrator may, at his or her sole discretion:

(a) request additional information from the transferee;

(b) require the transferee to provide an appraisal of the fair market value; or

(c) require an appraisal of the fair market value at the expense of the transferee and add the costs of the appraisal to the property transfer tax owing under this Law.

25. The tax administrator or a person authorized in writing by Council or the tax administrator, for any purpose related to the administration or enforcement of this Law, may

(a) investigate whether a Property Transfer Tax Return is accurate;

(b) investigate whether the property transfer tax has been paid as required by this Law;

(c) investigate whether a provision of this Law has been contravened; and

(d) by registered letter or by a demand served personally, using substantially the same format as set out in the Request for Information in Schedule III, require, from any person any information or additional information, or the production of any records within any reasonable time the tax administrator or the person specifies provided such date is at least fourteen (14) days from the date of delivery, if it is reasonable to make the demand in order to determine the liability or possible liability to tax under this Law.

26. The tax administrator or a person authorized in writing by Council or the tax administrator, for any purpose related to the administration or enforcement of this Law, may enter into or on and inspect land, interests in land and improvements.

27. Where a person mentioned in section 25 or 26 wishes to conduct an inspection under this Law, they must deliver a Notice of Inspection, substantially in the form set out in Schedule IV, by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

28. Personal delivery of a Notice of Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

29. A Notice of Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

30. Where a property or interest in land is occupied by a person other than the holder, the holder must make arrangements with the occupant to provide access for an inspection.

31. Unless otherwise requested by the holder or occupant, inspections must be conducted between 09:00 and 17:00 local time.

32. If the person carrying out the inspection attends at a property or interest to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the tax administrator may determine the fair market value of the property or interest in land and make any other relevant determination based on the information available to the tax administrator.

33. As part of an inspection under this section, the person carrying out the inspection must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the property or interest and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

34. A document certified by the tax administrator or a person authorized by the tax administrator to be a copy made under this section is evidence of the nature and content of the original.

35. A person must not obstruct a person doing anything that he or she is authorized by this section to do.

PART X

ASSESSMENT AND REASSESSMENT

36. The tax administrator may, on information available to him or her, make a determination of:

(a) the fair market value of an interest in land;

(b) whether or not property transfer tax is payable on a transfer under this Law; and

(c) the property transfer tax owing by a transferee.

37. If the tax administrator determines that property transfer tax should have been paid or that the correct amount of property transfer tax has not been paid, the tax administrator must make an assessment and give a Notice of Assessment to the transferee.

38. A Notice of Assessment must state, as applicable, the:

(a) name and address of the transferee;

(b) legal description of the interest in land;

(c) determination of whether or not property transfer tax is payable;

(d) determination of the fair market value made by the tax administrator;

(e) total amount of property transfer tax payable;

(f) amount of property transfer tax that has been already paid, if any;

(g) balance owing or overpaid; and

(h) date of the Notice of Assessment.

39. A transferee who has been assessed must pay to Tzeachten the amount of property transfer tax owing, or the remaining balance of the property transfer tax owing, as set out in the Notice of Assessment, within thirty (30) days after the date shown on the Notice of Assessment.

40. Except as otherwise provided in this Law, the tax administrator must only issue a Notice of Assessment within one (1) year after the date that a transfer was registered in the registry.

41. Despite section 40, if a transferee has applied for an exemption or a refund under this Law, the tax administrator must only issue a Notice of Assessment within twenty-four (24) months after the date that a transfer was registered in the registry.

42. Subject to being varied or vacated on objection or by reassessment, an assessment is valid and binding despite any error, defect, omission or error in procedure.

43. Property transfer tax assessed is due and payable whether or not a transferee makes an objection to the assessment.

PART XI

NOTICE OF OBJECTION

44. A transferee may object to an assessment by delivering a notice of objection to the tax administrator within ninety (90) days after the date shown on the Notice of Assessment.

45. A transferee may object to a refusal by the tax administrator to allow an exemption or a refund under this Law by delivering a notice of objection to the tax administrator within ninety (90) days after the date shown on the Notice of Assessment.

46. The notice of objection must contain the reasons for the objection and must state all relevant facts, including an estimate of the fair market value if the person objecting considers that estimate to be relevant to the objection.

47. Within thirty (30) days of the receipt of the notice of objection, the tax administrator must review the notice of objection and any other information the tax administrator considers relevant, and determine

(a) if claimed by the transferee, the applicability of an exemption to the transfer; and

(b) the amount of property transfer tax owing on the transfer, and the resulting taxes owing by the transferee, or the refund payable to the transferee, as applicable.

48. The tax administrator must deliver a notice of the decision made under section 47, and if the decision is to vary the assessment, a notice of reassessment reflecting the variation, to the person who made the objection.

49. The time limit for delivering a notice of objection under section 44 may be extended at the discretion of the tax administrator if:

(a) a written application for extension is made in respect of that notice before the expiry of the time allowed under section 44; and

(b) the application contains the reason for the extension and specifies a requested time period.

PART XII

APPEAL TO COURT

50. An appeal lies from a decision of the tax administrator under Part XI to a court of competent jurisdiction.

51. An appeal under this Part must be filed in the court registry within ninety (90) days after the date on the tax administrator's notice under section 48 of the tax administrator's decision.

52. An appeal under this Part is a new hearing that is not limited to the evidence and issues that were before the tax administrator.

53. The court may dismiss the appeal, allow the appeal, vary the decision from which the appeal is made or refer the decision back to the tax administrator for reconsideration.

PART XIII

REFUNDS

54. If a person has paid property transfer tax under this Law pursuant to a Notice of Assessment issued under section 37 and, as a result of

(a) a decision of the tax administrator under section 48, or

(b) an order of the court under Part XII,

the property transfer tax payable is less than the amount actually paid, the tax

administrator must refund the overpayment including any interest relating to the amount overpaid.

55. If, after a person has paid property transfer tax under section 12 of this Law,

(a) the person withdraws the application for registration, or

(b) the application for registration is rejected,

(c) the tax administrator must refund the payment including any interest relating to the amount paid.

56. If a person is deemed to have paid tax under section 15 in respect of a correcting transaction and the tax payable on that transaction is less than the amount deemed to have been paid, the tax administrator must refund the overpaid tax including any interest relating to the amount overpaid.

57. Where a person is entitled to be refunded an amount of property transfer tax paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the property transfer tax was originally paid to Tzeachten;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to Tzeachten on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART XIV

PENALTIES, INTEREST AND ENFORCEMENT

Penalty

58. If all or part of the property transfer tax under this Law remains unpaid after the deadline set out in a Notice of Assessment under Part X, a penalty of ten percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid tax and the amount so added is, for all purposes, deemed to be part of the tax.

Interest

59. If all or any portion of the property transfer tax remains unpaid after the date it is due, the unpaid portion accrues interest at fifteen percent (15%) per year.

Tax Collection and Enforcement

60. Taxes imposed under this Law are a debt recoverable by Tzeachten in a court of competent jurisdiction.

61. The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

62. A copy of the Notice of Assessment that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

PART XV

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

63. On receipt of a payment of taxes, the tax administrator must issue a receipt to the transferee and must keep a record of the taxes paid and receipts issued in respect of each transfer.

Confirmation Letter or Tax Certificate

64. On receipt of a written request and payment of the fee set out in section 65, the tax administrator must issue a confirmation letter or a tax certificate substantially in the form set out in Schedule V showing whether the property transfer taxes have been paid in respect of a transfer of an interest in land and, if not, the amount of the property transfer taxes outstanding.

65. The fee for the property transfer tax confirmation letter or tax certificate is twenty-five dollars ($25) plus HST.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

66. The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before a court of law or pursuant to a court order; or

(c) in accordance with section 67.

67. The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

68. An agent must not use information disclosed under section 67 except for the purposes authorized by the holder in writing referred to in that section.

Disclosure for Research Purposes

69. Notwithstanding section 66, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

70. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of tax administrator;

(b) an error or omission in any notice given under this Law; or

(c) a failure of Tzeachten or the tax administrator to do something within the required time.

Limitation on Proceedings

71. No person may commence an action or proceeding for the return of money paid to Tzeachten, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of eighteen (18) months from the making of the payment.

72. If a person fails to start an action or proceeding within the time limit described in section 71, then money paid to Tzeachten must be deemed to have been voluntarily paid.

Notices

73. Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown in the registry or on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown in the registry or on the tax roll.

74. Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

75. The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

76. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

77. Words in this Law that are in the singular include the plural, and words in the plural include the singular.

78. 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.

79. Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

80. Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

81. The headings of parts and sections in this Law have been inserted as a matter of convenience and for reference only and in no way define or limit or any of its provisions.

PART XVII

COMING INTO FORCE AND TRANSITION MEASURES

82. This Law comes into force on the day after the Law is approved by the First Nations Tax Commission.

83. In order to enable holders of interests in land, developers and other potentially affected individuals to manage their affairs and prepare for the implementation of this Law, the following transition measures apply for the following periods of time:

(a) Despite Part V of this Law, the property transfer tax does not apply to a transfer or transaction for which there is a written purchase agreement accepted in writing by the vendor and duly executed by the purchaser on or before the date this Law comes into force even if the closing date is after this Law comes into force provided that:

(i) the agreement closes and the sale completes no later than 180 days after the date upon which the Law came into force; and

(b) Despite section 17 of this Law, the rate of the property transfer tax payable for the first year this Law is in force until 11:59 p.m. on the first anniversary of the date upon which the Law came into force is:

(i) 1% of the first $200,000 of the fair market value of the interest in land; and

(ii) 0% of the remaining fair market value of the interest in land,

resulting in a maximum Property Transfer Tax of $2000 on any single transfer.

BE IT KNOWN that this Law entitled the *Tzeachten Property Transfer Tax Law, 2013* is hereby enacted by a quorum of Council at a duly convened Council of the Tzeachten First Nation held on Feb. 13, 2013.

A quorum consists of 3 Council Members

signed Glenda Campbell
Chief Glenda Campbell

signed Cathy Hall
Councilor Cathy Hall

signed Anthony Malloway
Councilor Anthony Malloway

signed M. Williams
Councilor Melanie Williams

signed Lawrence Roberts
Councilor Lawrence Roberts

SCHEDULE I

TZEACHTEN FIRST NATION PROPERTY TRANSFER TAX RETURN

NOTE:

1. The transferee must file a return for each transfer of an interest in land even if no property transfer tax is payable.
2. The transferee must file a return and pay all taxes payable on or before the due date in order to avoid penalties and interest.
3. For late payments, a penalty of 10% will be assessed. Interest accrues on unpaid amounts at a rate of 15% per year.
4. Payments must be made at the offices of the Tzeachten First Nation Lands and Taxation Officer, at 29 – 6014 Vedder Road, Chilliwack, B.C. V2R 5M4, by cash, cheque or money order made payable to the Tzeachten First Nation.

REMITTANCE FORM

Name: _____

Address of Property or Interest in Land:

_____

Legal Description:

_____

Type of Transfer (lease assignment, etc.):

_____

Transfer Date: _____

Price or value of interest in land transferred: $_____

Property transfer tax levied at 1%: $ _____

Property transfer tax levied at 2%: $ _____

Total property transfer tax payable: $ _____

or

Exemption claimed under section _____

Reason for claiming exemption_____

AMOUNT ENCLOSED: $ _____
(make cheque or money order payable to the Tzeachten First Nation)

I do hereby certify that this return is in compliance with the requirements of the *Tzeachten First Nation Property Transfer Tax Law, 2013* to the best of my knowledge and belief. The information I have provided on this form is true and complete and fully discloses the information required by law.

Signature: _____

Print name & title: _____

Date:_____

SCHEDULE II

PROPERTY TRANSFER TAX NOTICE OF ASSESSMENT OR REASSESSMENT

NAME:_____

ADDRESS:_____

LEGAL DESCRIPTION OF INTEREST IN LAND:

_____

SUMMARY OF ASSESSMENT OR REASSESSMENT:

DATE OF TRANSFER: _____

PRICE OR VALUE OF INTEREST IN LAND TRANSFERED:

$ _____

PROPERTY TRANSFER TAX OWING:

$_____

Less Property Transfer Tax Paid by Transferee:

$ _____

Plus Penalty added as of date of this Notice:

$ _____

Plus Interest added as of date of this Notice:

$ _____

TOTAL TAXES DUE AND OWING:

$ _____

OR

The above taxes were due and owing on _____ and are now overdue.

Unpaid taxes must be paid immediately, including all penalties and interest. Interest on unpaid amounts continues to accrue each day that the taxes remain unpaid.

Payments must be made at the offices of the Tzeachten First Nation, located at 45855 Promontory Road, Chilliwack, B.C. V2R 0H3, during normal business hours. Payment must be by cash, money order or cheque.

This Notice is given pursuant to the *Tzeachten First Nation Property Transfer Tax Law, 2013*. You are entitled to file a Notice of Objection under Part XI of the Act if you wish but you must still pay the tax owing and any such objection must be filed within ninety (90) days of this Notice of Assessment or Reassessment. Please contact our office if you require a copy of the Act or have any questions about this Notice or how to file a Notice of Objection.

_____

Tax Administrator for the Tzeachten First Nation

Dated: _____, 201__

SCHEDULE III

REQUEST FOR INFORMATION
BY THE TZEACHTEN FIRST NATION TAX ADMINISTRATOR

In Relation to Property Transfer Taxes

TO: _____

ADDRESS: _____

LEGAL DESCRIPTION OF LAND:_____

PURSUANT to section ____ of the *Tzeachten Property Transfer Tax Law, 2013*, I hereby request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted land or interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Tzeachten First Nation

Dated: _____ , 201___ .

SCHEDULE IV

(PART IX)

NOTICE OF INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable interest")

_____

DATE OF REQUEST: _____

TAKE NOTICE that, pursuant to section ____ of the *Tzeachten First Nation Property Transfer Tax Law, 2013*, the tax administrator or the tax administrator's designate for the Tzeachten First Nation proposes to conduct an inspection of the above-referenced interest on _____ , 20___ at _____ a.m./p.m.

If the above date and time is not acceptable, please contact _____ on or before _____ [date], at _____ [contact phone number], to make arrangements for an alternate time and date.

If the property or interest is occupied by a person other than you, you must make arrangements with the occupant to provide access to the person carrying out the inspection.

AND TAKE NOTICE that if, on attending at the property, no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the tax administrator may assess the fair market value of the property or interest based on the information available to the tax administrator.

_____

Tax Administrator for the Tzeachten First Nation

Dated: _____ , 20____ .

SCHEDULE V

PROPERTY TRANSFER TAX CERTIFICATE

In respect of the land or interest in land with a legal description _____ and pursuant to the *Tzeachten First Nation Property Transfer Tax Law, 2013*, I hereby certify as follows:

That all property transfer taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid property transfer taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid property transfer taxes:

_____

_____

_____

Tax Administrator for the Tzeachten First Nation

Dated: _____ , 201__ .

WHISPERING PINES/CLINTON INDIAN BAND ANNUAL EXPENDITURE LAW, 2013

[Effective July 12, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law, 1995*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law, 1995*.

3. The First Nation's annual budget for the budget year beginning April 1, 2013 and ending March 31, 2014 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) sections 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. 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.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. 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 28 day of June, 2013, at Whispering Pines/Clinton IR4, in the Province of British Columbia.

A quorum of Council consists of two members of Council.

signed Jack Bones

Chief Michael LeBourdais

Councillor Jack Bones

signed Edward LeBourdais

Councillor Edward LeBourdais

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$74,349.52
TOTAL REVENUES	**$74,349.52**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	15,000.00
c. Other General Government	10,000.00
2. Recreation and Cultural Services	
a. Recreation	5,000.00
b. Culture	10,000.00
c. Heritage Protection	
d. Other Recreation and Culture	5,000.00
3. Community Development	
a. Education	5,000.00
b. Planning and Zoning	
c. Community Planning	2,000.00
d. Economic Development Program	5,000.00
e. Tourism	
f. Trade and Industry	5,000.00
g. Land Rehabilitation and Beautification	5,000.00
h. Other Regional Planning and Development	
4. Contingency Amounts	7,349.52
TOTAL EXPENDITURES	$
BALANCE	**$0**

WHISPERING PINES/CLINTON INDIAN BAND ANNUAL RATES LAW, 2013

[Effective July 12, 2013]

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, 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 made a property assessment law and a property taxation law; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band First Nation duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Rates Law, 2013*.

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 *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law, 1995*;

"First Nation" means the Whispering Pines/Clinton Indian Band, 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 *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law, 1995*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that

third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of June, 2013, at Whispering Pines IR#4, in the Province of British Columbia.

A quorum of Council consists of two members of Council.

signed Michael LeBourdais
Chief Michael LeBourdais

Councillor Edward LeBourdais

signed Jack Bones
Councillor Jack Bones

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 - Residential	5.2710
Class 2 - Utilities	27.4474
Class 4 - Major Industry	19.4359
Class 5 - Light Industry	21.5057
Class 6 - Business and Other	14.7809
Class 7 - Forest Land	9.8750
Class 8 - Recreational Property/Non-Profit Organization	6.6177
Class 9 - Farm	9.7177

MILLBROOK FIRST NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective July 26, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act; and

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Millbrook First Nation duly enacts as follows:

1. This Law may be cited as the *Millbrook First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"Assessment Law" means the *Millbrook Land Tax By-law* made in 1996;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Millbrook First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Millbrook Land Tax By-law* made in 1996.

3. The First Nation's annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as a Schedule to this Law.

4.(1) The First Nation's interim budget for the budget year beginning April 1 2014, and ending March 31, 2015 is comprised of

(a) section 1of Part 1 of the Schedule;

(b) and all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. 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.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. 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 11th day of July, 2013, at Millbrook Band Administration Office, 820 Willow Street, Truro, in the Province of Nova Scotia.

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

signed Robert Gloade
Chief Robert Gloade

signed Barry Gloade
Councillor Barry Gloade

signed Vernon Gloade
Councillor Vernon Gloade

signed Ward Markie
Councillor Ward Markie

signed Chris Nasson
Councillor Chris Nasson

signed Peter Gloade
Councillor Peter Gloade

signed Barry Martin
Councillor Barry Martin

signed Alex Cope
Councillor Alex Cope

signed Lloyd Johnson
Councillor Lloyd Johnson

signed Colin Bernard
Councillor Colin Bernard

signed Gordon Johnson
Councillor Gordon Johnson

signed Bryan Brooks
Councillor Bryan Brooks

signed Adrian Gloade
Councillor Adrian Gloade

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART ONE: REVENUES

1. Property Tax Levies, Interest & Penalties	$ 651,699
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 46
TOTAL REVENUES	**$ 651,745**

PART TWO: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$ 49,420
b. General Administrative	$ 100,000
2. Protection Services	
a. Policing	$ 80,000
b. Regulatory Measures	$ 55,000
c. Fire Services	$ 35,268
3. Recreation and Cultural Services	
a. Recreation	$ 15,000
b. Culture	$ 15,000
4. Community Development	
a. Planning and Zoning	$ 30,000
b. Economic Development Program	$ 70,000
5. Fiscal Services	
a. Development Loan Repayment	$ 40,000
6. Other Services	
a. Municipal services Truro	$ 60,015
b. Municipal services Halifax	$ 95,525
7. Contingency	$ 6,517
TOTAL EXPENDITURES	**$ 651,745**
BALANCE	**$ 0**

The First Nation has agreements with the Town of Truro and the Halifax Regional Municipality regarding water, sewer and road clearing. The amounts indicated are the amounts payable by the First Nation under each respective agreement during the budget period.

MILLBROOK FIRST NATION
ANNUAL RATES LAW, 2013

[Effective July 26, 2013]

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, 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 Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Millbrook First Nation duly enacts as follows:

1. This Law may be cited as the *Millbrook First Nation Annual Rates Law, 2013*.

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 *Millbrook Band of Indians Land Tax By-Law*, 1996;

"First Nation" means the Millbrook 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 *Millbrook Band of Indians Land Tax By-Law, 1996*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that

third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2013, at Millbrook, in the Province of Nova Scotia.

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

signed Robert Gloade
Chief Robert Gloade

signed Barry Gloade
Councillor Barry Gloade

signed Vernon Gloade
Councillor Vernon Gloade

signed Ward Markie
Councillor Ward Markie

signed Chris Nasson
Councillor Chris Nasson

signed Peter Gloade
Councillor Peter Gloade

signed Barry Martin
Councillor Barry Martin

signed Alex Cope
Councillor Alex Cope

signed Lloyd Johnson
Councillor Lloyd Johnson

signed Colin Bernard
Councillor Colin Bernard

signed Gordon Johnson
Councillor Gordon Johnson

signed Bryan Brooks
Councillor Bryan Brooks

signed Adrian Gloade
Councillor Adrian Gloade

SCHEDULE

CLASS OF PROPERTY	RATE OF TAX PER $1,000 OF ASSESSED VALUE
Class 1 – Residential – Truro	17.60
Class 2 – Commercial – Truro	44.40
Class 3 – Residential – Truro Heights	8.40
Class 4 – Commercial – Truro Heights	22.50
Class 5 – Commercial – Sheet Harbour	N/A
Class 6 – Commercial – Cole Harbour	25.996
Class 7 – Residential – Sheet Harbour	N/A
Class 8 – Residential – Cole Harbour	9.315

MUSKEG LAKE CREE NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective September 26, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Muskeg Lake Cree Nation has enacted *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*, which law has been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is

intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A.*

3. The First Nation's annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as Schedule A and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014 is comprised of

(a) sections 1 and 2 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. 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.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. 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.

10.(1) The Schedules attached to this Law form part of and are an integral parts of this Law.

(2) A reference to the Schedules is a reference to the Schedules to this Law.

11. 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 5th day of September, 2013, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of Muskeg Lake Cree Nation (4) members of Council.

signed Cliff Tawpisin
Chief Cliff Tawpisin

signed Harry Lafond
Councillor Harry Lafond

signed Albert Lafond
Councillor Albert Dean Lafond

signed Les Arcand
Councillor Les Arcand

signed Delores Sand
Councillor Delores Sand

signed J. Longneck
Councillor Josephine Longneck

signed Orin Greyeyes
Councillor Orin Greyeyes

SCHEDULE A

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	397,835
TOTAL REVENUES	**$397,835**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	15,000
b. Other General Government	
- Tax Exempt (Aspen Development)	20,000
- Uncollectable accounts	25,000
2. Community Development	
a. Education	109,749
3. Other Services	
a. Sewer and Water	208,195
4. Contingency Amounts (5%)	19,892
TOTAL EXPENDITURES	**$397,835**
BALANCE	**$0**

Note: Muskeg Lake Cree Nation has a service agreement with the City of Saskatoon for the provision of water and sewer services. An amount of $208,195 is payable by Muskeg Lake Cree Nation under the agreement for the budget period.

MUSKEG LAKE CREE NATION
ANNUAL RATES LAW, 2013

[Effective September 26, 2013]

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, 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 Muskeg Lake Cree Nation has enacted *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*, which law has been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Rates Law, 2013*.

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 *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*;

"First Nation" means the Muskeg Lake 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" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A;*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of September, 2013, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of Muskeg Lake Cree Nation (4) members of Council.

signed Cliff Tawpisin
Chief Cliff Tawpisin

signed Delores Sand
Councillor Delores Sand

signed Harry Lafond
Councillor Harry Lafond

signed J. Longneck
Councillor Josephine Longneck

signed Albert Lafond
Councillor Albert Dean Lafond

signed Orin Greyeyes
Councillor Orin Greyeyes

signed Les Arcand
Councillor Les Arcand

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
	Land and Improvements
Commercial and Industrial	17.1205

Laws – FMA, s.5 and s.9
Lois – LGFPN, art. 5 et 9

WHITECAP DAKOTA FIRST NATION
ANNUAL EXPENDITURE LAW, 2013

[Effective September 26, 2013]

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 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 establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Expenditure Law, 2013*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Whitecap Dakota First Nation Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"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 *Whitecap Dakota First Nation Property Taxation Law, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2013 and ending March 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2014, and ending March 31, 2015 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. 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.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. 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.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. 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 4th day of September, 2013, at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of two (2) members of Council.

signed Darcy Bear
Chief Darcy Bear

signed Dwayne Eagle
Councillor Dwayne Eagle

signed Frank D. Royal
Councillor Frank Royal

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
	a. Property Tax	$150,119
	b. Grant in lieu of taxes placed in local revenue	$1,100,000
TOTAL REVENUES		**$1,250,119**

PART 2: EXPENDITURES

1.	General Government Expenditures		$125,160
	a. General Administrative	$125,160	
2.	Protection Services		$72,000
	a. Policing	$33,000	
	b. Firefighting	$34,000	
	c. Regulatory Measures	$5,000	
3.	Transportation		$135,000
	a. Roads and Streets	$135,000	
4.	Recreation and Cultural Services		$115,000
	a. Recreation	$65,000	
	b. Culture	$50,000	
5.	Community Development		$470,458
	a. Education	$244,592	
	b. Housing	$200,000	
	c. Multi Unit Housing	$25,866	
6.	Environment Health Services		$215,000
	a. Water Purification and Supply	$100,000	
	b. Sewage Collection/Disposal	$25,000	
	c. Garbage Waste Disposal	$90,000	
7.	Other Services		$105,000
	a. Health	$105,000	
8.	Contingency Amounts		$12,501
TOTAL EXPENDITURES			**$**1,250,119
BALANCE			**$0**

Note: This Budget includes the attached Appendix A.

Appendix A

Reserve Fund Balance

1. Infrastructure Reserve	
Beginning balance as of March 31, 2013:	$107,000
Transfers out	
i. to local revenue account:	$0
Moneys borrowed	$0
Transfers in	
i. from local revenue account:	$0
Ending balance as of March 31, 2014:	$107,000

WHITECAP DAKOTA FIRST NATION
ANNUAL RATES LAW, 2013

[Effective September 26, 2013]

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, 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 made a property assessment law and a property taxation law; and

C. Section 10 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, interests or rights in the reserve;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Rates Law, 2013*.

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 *Whitecap Dakota First Nation Property Assessment Law, 2012*;

"First Nation" means the Whitecap Dakota 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 *Whitecap Dakota First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2013 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 any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that

third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of September, 2013, at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of two (2) members of Council.

signed Darcy Bear
Chief Darcy Bear

signed Dwayne Eagle
Councillor Dwayne Eagle

signed Frank D. Royal
Councillor Frank Royal

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF TAXABLE ASSESSED VALUE
Residential	12.7668
Multi-Unit Residential	18.4107
Commercial and Industrial	23.1791

By-laws

- **First Nation by-laws approved by the Minister of Aboriginal Affairs and Northern Development under section 83 of the *Indian Act***

Règlements administratifs

- **Règlements administratifs des premières nations approuvés par le ministre des Affaires autochtones et du développement du Nord canadien en vertu de l'article 83 de la *Loi sur les Indiens***

ALEXANDER FIRST NATION

ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2013

[Effective June 26, 2013]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 64 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Alexander First Nation duly enacts as follows:

1. This By-law may be cited as the *Alexander First Nation Annual Property Taxation Expenditure By-law*, *2013*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c. I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Alexander First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

3. The First Nation's annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-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.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 3rd day of May, 2013, at Alexander First Nation Reserve #134, in the Province of Alberta.

A quorum of Council consists of (4) members of Council.

signed Herbert Roy Arcand
Chief Herbert Roy Arcand

signed Armand Arcand
Councillor Armand Arcand

signed Curtis Arcand
Councillor Curtis Arcand

signed Kurt Burnstick
Councillor Kurt Burnstick

signed Marty Arcand
Councillor Marty Arcand

Councillor Marcel Arcand

SCHEDULE

ALEXANDER FIRST NATION
2013 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:		
a.	Property Tax	$	158,550.24
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$	
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$	
TOTAL REVENUES		**$**	**158,550.24**

PART 2: EXPENDITURES

1.	General Government Expenditures	$	48,326.00
	a. Executive and Legislative		
	b. General Administrative		
	c. Other General Government		
2.	Protection Services	$	101,674.00
	a. Policing		
	b. Firefighting		
	c. Regulatory Measures		
	d. Other Protective Services		
3.	Transportation		
	a. Roads and Streets		
	b. Snow and Ice Removal		
	c. Parking		
	d. Public Transit		
	e. Other Transportation		
4.	Recreation and Cultural Services		
	a. Recreation		
	b. Culture		
	c. Heritage Protection		

	d. Other Recreation and Culture		
5.	Community Development		
	a. Education		
	b. Planning and Zoning		
	c. Community Planning		
	d. Economic Development Program		
	e. Tourism		
	f. Trade and Industry		
	g. Land Rehabilitation and Beautification		
	h. Other Regional Planning and Development		
6.	Environment Health Services		
	a. Water Purification and Supply		
	b. Sewage Collection and Disposal		
	c. Garbage Waste Collection and Disposal		
	d. Recycling		
	e. Other Environmental Services		
7.	Fiscal Services		
	a. Long-term Payments to the First Nations Finance Authority		
	b. Interim Financing Payments to the First Nations Finance Authority		
	c. Other Payments		
	d. Accelerated Debt Payments		
	e. Other Fiscal Services		
8.	Other Services		
	a. Health		
	b. Social Programs and Assistance		
	c. Agriculture		
	d. Education		
	e. Other Service		
9.	Contingency Amounts	$	8,550.24
TOTAL EXPENDITURES		$	158,550.24
BALANCE		**$**	**0**

ALEXANDER FIRST NATION

TAX RATES BY-LAW 2013

[Effective June 26, 2013]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexander First Nation enacted the *Alexander First Nation Property Assessment and Taxation By-law – 2011* on March 21, 2011;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexander First Nation Tax Rates By-law 2013*.

2. Pursuant to Section 54 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 134;

(a) for non-residential and linear property	2.40%
(b) for machinery and equipment	1.69%

In Reserve No. 134A,

(a) for non-residential and linear property	1.27%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on May 3rd, 2013.

signed Herbert Roy Arcand
Chief Herbert Roy Arcand

signed Armand Arcand
Councillor Armand Arcand

signed Kurt Burnstick
Councillor Kurt Burnstick

signed Curtis Arcand
Councillor Curtis Arcand

signed Marty Arcand
Councillor Marty Arcand

Councillor Marcel Arcand

ALEXIS NAKOTA SIOUX NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2013

[Effective June 26, 2013]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the *Alexis First Nation Property Tax By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the *Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Alexis Nakota Sioux Nation duly enacts as follows:

1. This By-law may be cited as the *Alexis Nakota Sioux Nation Annual Property Taxation Expenditure By-law*, *2013*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c. I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Alexis Nakota Sioux Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Alexis First Nation Property Tax By-law.*

3. The First Nation's annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-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.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 3 day of May, 2013 at Alexis 232, in the Province of Alberta.

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

signed	Clayton Alexis	signed	Gloria Potts
	Chief Clayton (Tony) Alexis		Councillor Gloria Potts

signed Roderick Alexis
Councillor Roderick Alexis

signed Henry Alexis
Councillor Henry Alexis

signed Darwin Alexis
Councillor Darwin Alexis

Councillor Erwin Letendre

signed Jaclyn Mustus
Councillor Jaclyn Mustus

signed Lonnie Letendre
Councillor Lonnie Letendre

SCHEDULE

ALEXIS NAKOTA SIOUX NATION
2013 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:		
	a. Property Tax	$	122,056.48
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$	
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$	
TOTAL REVENUES		**$**	**122,056.48**

PART 2: EXPENDITURES

1.	General Government Expenditures		
	a. Executive and Legislative		
	b. General Administrative		
	c. Other General Government	$	109,850.84
2.	Protection Services		
	a. Policing		
	b. Firefighting		
	c. Regulatory Measures		
	d. Other Protective Services		
3.	Transportation		
	a. Roads and Streets		
	b. Snow and Ice Removal		
	c. Parking		
	d. Public Transit		
	e. Other Transportation		
4.	Recreation and Cultural Services		
	a. Recreation		
	b. Culture		
	c. Heritage Protection		

d. Other Recreation and Culture		
5. Community Development		
a. Education		
b. Planning and Zoning		
c. Community Planning		
d. Economic Development Program		
e. Tourism		
f. Trade and Industry		
g. Land Rehabilitation and Beautification		
h. Other Regional Planning and Development		
6. Environment Health Services		
a. Water Purification and Supply		
b. Sewage Collection and Disposal		
c. Garbage Waste Collection and Disposal		
d. Recycling		
e. Other Environmental Services		
7. Fiscal Services		
a. Long-term Payments to the First Nations Finance Authority		
b. Interim Financing Payments to the First Nations Finance Authority		
c. Other Payments		
d. Accelerated Debt Payments		
e. Other Fiscal Services		
8. Other Services		
a. Health		
b. Social Programs and Assistance		
c. Agriculture		
d. Education		
e. Other Service		
9. Contingency Amounts	$	12,205.64
TOTAL EXPENDITURES	**$**	**122,056.48**
BALANCE	**$**	**0**

ALEXIS NAKOTA SIOUX NATION

TAX RATES BY-LAW 2013

[Effective June 26, 2013]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexis Nakota First Nation enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexis Nakota Sioux Nation Tax Rates By-law 2013*.

2. Pursuant to Section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 133;	
(a) for non-residential and linear property	2.56%
(b) for machinery and equipment	1.76%
In Reserve No. 232,	
(a) for non-residential and linear property	1.32%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on May 3, 2013.

signed Clayton Alexis
Chief Clayton (Tony) Alexis

signed Henry Alexis
Councillor Henry Alexis

signed Rod Alexis
Councillor Rod Alexis

signed Gloria Potts
Councillor Gloria Potts

Councillor Erwin Letendre

signed Darwin Alexis
Councillor Darwin Alexis

signed Jaclyn Mustus

Councillor Jaclyn Mustus

signed Lonnie Letendre

Councillor Lonnie Letendre

SUCKER CREEK FIRST NATION

ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2013

[Effective June 26, 2013]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Sucker Creek First Nation has enacted the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Sucker Creek First Nation has enacted the *Sucker Creek First Nation Annual Property Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Sucker Creek First Nation duly enacts as follows:

1. This By-law may be cited as the *Sucker Creek First Nation Annual Property Taxation Expenditure By-law, 2013*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c. I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Sucker Creek First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

3. The First Nation's annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-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.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

A quorum of this First Nation consists of Four (4) Council members.

signed Jim Badger
Chief Jim Badger

signed Sandra Cunningham-McKenzie
Councillor Sandra Cunningham-McKenzie

signed Terry Calliou
Councillor Terry Calliou

signed Carol Okemow
Councillor Carol Okemow

signed David Prince
Councillor David Prince

signed Allan Willier
Councillor Allan M. Willier

signed George Prince
Councillor George Prince

SCHEDULE

SUCKER CREEK FIRST NATION
2013 PROPERTY TAX BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:		
	a. Property Tax	$	91,010.20
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$	0
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$	0
TOTAL REVENUES		**$**	**91,010.20**

PART 2: EXPENDITURES

1.	General Government Expenditures	$	10,000.00
2.	Other Services	$	76,459.70
	a. Health		
	b. Social Programs and Assistance		
	c. Other Service		
	d. Education		
	e. Other Service		
3.	Contingency Fund (5%)	$	4,550.50
TOTAL EXPENDITURES		**$**	**91,010.20**
BALANCE			**0**

SUCKER CREEK FIRST NATION

TAX RATES BY-LAW 2013

[Effective June 26, 2013]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Sucker Creek First Nation enacted the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011* on May 4, 2011;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Sucker Creek First Nation Tax Rates By-law 2013.*

2. Pursuant to Section 54 of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential and linear property 1.80%

(b) for machinery and equipment 1.40%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on April 29, 2013.

signed Jim Badger
Chief James Badger

signed Sandra Cunningham-McKenzie
Councillor Sandra McKenzie-Cunningham

signed Terry Calliou
Councillor Terry Calliou

signed David Prince
Councillor David Prince

signed Carol Okemow
Councillor Carol Okemow

signed Allan Willier
Councillor Allan Willier

signed George Prince
Councillor George Prince

KWANTLEN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION
RATES BY-LAW NO. 2013

[Effective June 26, 2013]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Kwantlen First Nation enacted the *Kwantlen First Nation Property Assessment and Taxation By-law* on July 26, 2004;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Kwantlen First Nation 2013 Rates By-law*.

2. Pursuant to Section IV of the *Kwantlen First Nation Property Assessment and Taxation By-law*, there are hereby established, imposed and levied for the taxation year 2013 the tax rates for each class of property within each separate taxation district as set out in columns 2, 3 and 4 of Schedule "A".

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 8th day of May, 2013.

A QUORUM OF COUNCIL CONSISTS OF 2.

signed Chief Marilyn Gabriel
Chief Marilyn Gabriel

signed Tumia Knott
Councillor Tumia Knott

signed Leslie Antone
Councillor Leslie Antone

KWANTLEN FIRST NATION

PROPERTY ASSESSMENT AND TAXATION

RATES BY-LAW NO. 2013

SCHEDULE "A"

Column 1	Column 2	Column 3	Column 4
	2013 Tax Rate for each Taxation District		
Property Classes	**District of Maple Ridge Reserve #1, 5**	**District of Mission Reserve #2, 3, 4**	**Township of Langley Reserve #6**
Class 1 - Residential	N/A	7.6513	N/A
Class 2 - Utilities	N/A	N/A	N/A
Class 3 - Unmanaged Forest Land	N/A	N/A	N/A
Class 4 - Major Industry	N/A	N/A	N/A
Class 5 - Light Industry	19.1679	N/A	N/A
Class 6 - Business & Other	N/A	N/A	N/A
Class 7 - Managed Forest Land	N/A	N/A	N/A
Class 8 - Recreational Property/Non-Profit Organization	N/A	N/A	N/A
Class 9 - Farm	N/A	N/A	N/A

N/A - Not applicable

KWANTLEN FIRST NATION

PROPERTY TAXATION EXPENDITURE BY-LAW

BY-LAW NO. 2013

[Effective June 26, 2013]

WHEREAS the *Property Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c. I-5, for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the *Property Taxation By-law*), including rights to occupy, possess or use land in the "reserve";

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 56 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under Section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the *Taxation Expenditure By-law*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

"Band" means Kwantlen First Nation;

"band council resolution" means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

"community works" includes, without limitation, designing, constructing,

reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

"community services" includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

"Council" means the Council of Kwantlen First Nation within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"fiscal year" means April 1 of a calendar year through March 31 of the following calendar year;

"general government services" includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

"Minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

"permitted property taxation by-law expenditures" means those expenditures out of property tax revenue authorized to be made under section 56 of the *Property Taxation By-law*;

"property taxation by-law" means the *Kwantlen First Nation Property Taxation By-law* passed by the Council on July 26, 2004, and approved by the Minister of Indian Affairs and Northern Development on November 2, 2004 and as amended from time to time;

"property tax revenue" includes all taxes and other moneys raised under the *Property Taxation By-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

"public works" includes

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

"Reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

"Tax Administrator" means the tax administrator appointed by Council under the *Kwantlen First Nation Property Taxation By-law*;

"utility services" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the tax administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule "A" to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending section 56 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue there under.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 8th day of May, 2013.

A quorum of Council consists of 2.

signed Marilyn Gabriel

Chief Marilyn Gabriel

signed Tumia Knott

Councillor Tumia Knott

signed Les Antone

Councillor Les Antone

SCHEDULE "A"

2013 ANNUAL PROPERTY TAX BUDGET

REVENUES	
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$ 130,241
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	$ 71,798
TOTAL REVENUES	$ 202,039
EXPENDITURES	
Community Development	
Environmental Health Services	
Fiscal Services	
General Government Services	
- General Administrative	$ 60,000
- Home Owner Grants	$ 38,000
- Other: Administration office addition	$ 28,292
Protective Services	
Recreation and Cultural Services	
Taxes for Other Governments	$ 1,723
Transportation	
Utility Services	
Other Expenditures	
- Permitted Property Taxation By-law Expenditures	$ 61,000
- Municipal Service Agreements	
Contingency Fund	$ 13,024
TOTAL EXPENDITURES	$ 202,039
BALANCE	$ 0

PENTICTON INDIAN BAND

EXPENDITURE BY-LAW ANNUAL BUDGET 2013

BY-LAW NO. 13-TX-01

[Effective June 26, 2013]

By-law to amend the *Penticton Indian Band Taxation Expenditure By-law, 2007*, passed by Chief and Council the 19th day of June 2007 and by the Minister of Indian Affairs and Northern Development on the 1st day of February, 2008.

WHEREAS:

The *Penticton Indian Band Expenditure By-law*, *2007* was passed by Chief and Council of the Penticton Indian Band in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Penticton Indian Band pursuant to *Penticton Indian Band Property Assessment and Taxation* enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS:

Pursuant to Section 3.2 of the *Penticton Indian Band Taxation Expenditure By-law 2007*, on or before June 30 of each Fiscal Year, the Penticton Indian Band Council will prepare the Annual Budget and will, by By-law, add the Annual Budget as a schedule to the enacted Expenditure By-law; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Penticton Indian Band Council enacts the following amending By-law.

SHORT TITLE

This amending by-law may be cited as the *Expenditure By-law Annual Budget 2013*.

1. That the following Schedule Expenditure By-law Annual Budget 2013 shall be added to the *Penticton Indian Band Taxation Expenditure By-law 2007*;

PASSED AND APPROVED by the Penticton Indian Band Council at a duly convened meeting of the Penticton Indian Band Council held at the Penticton Indian Band Administration Office, Penticton, British Columbia, this 23rd day of April 2013.

signed	Jonathan Kruger	signed	Inez Pierre
	Chief Jonathan Kruger		Councillor Inez Pierre
signed	Clint Gabriel	signed	Travis Kruger
	Councillor Clint Gabriel		Councillor Travis Kruger

signed Dolly Kruger
Councillor Dolly Kruger

signed Clint George
Councillor Clint George

signed Joseph Pierre
Councillor Joseph Pierre

signed Kevin Gabriel
Councillor Kevin Gabriel

Councillor Timmothy Lezard

PENTICTON INDIAN BAND PROVISIONAL BUDGET 2013/2014 AS OF APRIL 1, 2013-MARCH 31, 2014

REVENUE		
	Tax Revenue	1,095,000
	Penalties and Interest	5,000
	Tax searches and notice fees	1,000
	City of Penticton Sewer Parcel Tax	4,015
Expenses		
	Penticton Indian Band Home Owner Grants	290,500
General Government Services		
	Board of Review	5,000
	Local Government Services Administration	115,280
	Allowance for Taxes in Dispute	1,000
	Intergovernmental Affairs	30,000
	Community Services	2,000
Protective Services		
	Fire Protection	142,281
	PIB Fire Protection	18,850
	City of Penticton Fire Protection	31,318
Recreation Services		
	Parks and Recreation	2,000
Collection for Other Governments		
	BC Assessment	15,840
	Municipal Agreement RDOS	47,830
	PIB Waste Management	12,000
	Hospital District	65,100
	City of Penticton Sewer agreement	30,986
	Library Services	50,000
	City of Penticton Sewer Parcel Tax	4,015
Community Development Services		
	Community Planning	10,000
Fiscal Services		
	Capital Projects Fund	109,500
	Contingency Fund	109,500
Environmental Health & Emergency Services		
	Environmental Assessment	2,000
Total Expenses		1,105,015
	Less Interest and other revenues	10,015
	Total Tax Requisition	1,095,000
TOTAL BUDGETED TAX REQUISITION		**1,095,000**

PENTICTON INDIAN BAND
2013 TAX RATE SCHEDULE AMENDING BY-LAW
BY-LAW NO. 13-TX-02

[Effective June 26, 2013]

WHEREAS:

The Chief and Council of the Penticton Indian Band deems it advisable and in the best interests of the members of the Penticton Indian Band to amend the *Property Taxation By-law 07-TX-01* passed by Chief and Council June 19th, 2007 and approved by the Minister February 01, 2008, that being a by-law to establish by a system on the reserve land of the Penticton Indian Band for taxation purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Penticton Indian Band Property Taxation By-law 07-TX-02*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedule to the *Penticton Indian Band Property Taxation By-law 07-TX-02* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Penticton Indian Band Council enacts as an amending By-law;

SHORT TITLE

This amending by-law may be cited as the *2013 Tax Rate Schedule Amending By-law*.

1. That the following Schedule II - 2013 Tax Rate Schedule shall be added to the *Penticton Indian Band Property Taxation By-law 07-TX-02* passed by Chief and Council June 19, 2007 and approved by the Minister February 01, 2008;

PASSED AND APPROVED by the Penticton Indian Band Council at a duly convened meeting of the Penticton Indian Band Council held at the Penticton Indian Band Administration Office, Penticton, British Columbia, this 23rd day of April 2013.

signed	Jonathan Kruger	signed	Inez Pierre
	Chief Jonathan Kruger		Councillor Inez Pierre
signed	Clint Gabriel	signed	Travis Kruger
	Councillor Clint Gabriel		Councillor Travis Kruger

signed Dolly Kruger

Councillor Dolly Kruger

signed Clint George

Councillor Clint George

signed Joseph Pierre

Councillor Joseph Pierre

signed Kevin Gabriel

Councillor Kevin Gabriel

Councillor Timmothy Lezard

PROPOSED PENTICTON INDIAN BAND TAX RATES, 2013

	Property Class	**Tax Rate**
1	Residential	4.4094
2	Utility	22.4881
5	Light Industry	14.6834
6	Business/Other	13.4928
8	Recreational/Non Profit	4.8945
9	Farm	8.7307

SCOWLITZ FIRST NATION

TAX RATES BY-LAW 2013

[Effective June 26, 2013]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C., the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Scowlitz First Nation enacted the Scowlitz First Nation Assessment and Taxation By-laws (2004) on October 19, 2004, approved by the Minister December 20, 2004.

NOW BE IT HEREBY RESOLVED that the following "Schedule A", enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Scowlitz First Nation Tax Rates By-law 2013*.

This 21st day of May, 2013.

A quorum consists of two (2) Councillors.

signed	Andy Phillip	signed	Melvyn Hall
	Chief Andy Phillip		Councillor Melvyn Hall

SCHEDULE A

SCOWLITZ FIRST NATION
TAX RATES BY-LAW 2013

PROPERTY CLASS	TAX RATE PER $1,000.00 OF ASSESSED VALUE
Class 2 — Utilities	75.14584

WESTBANK FIRST NATION

LOCAL REVENUE LAW 13-LRL-03

[Effective June 26, 2013]

A Local Revenue Law providing for the expenditure of Stabilization Funds to fund the purchase of lot 82, plan 67093 for future governance and recreation community core planning development within the Tsinstikeptum Indian Reserve No.9.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the "Taxation By-law");

B. In accordance with section 4.4 of the *Westbank First Nation Expenditure By-law, 1995*, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing capital projects or for any other contingencies, (the "Stabilization Fund"). Furthermore in accordance with section 77.4 of the Westbank First Nation Constitution, Local Revenues may only be expended under the authority of a Local Revenue Law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by By-law 97-TX-03 (the "Expenditure By-law"), Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of local services on reserve and capital projects;

D. The Council of Westbank First Nation approved in 2013 expenditure for community land in the amount of $625,000.00 for future community governance and recreation core planning development purposes as outlined in Schedule "A" to this by-law.

NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following Local Revenue Law;

SHORT TITLE

1. This local revenue law may be cited for all purposes as the *I.R. #09 Land Purchase for Future Community Governance and Recreation Core Planning Development Project Capital Expenditure Local Revenue Law 13-LRL-03*.

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to purchase the IR #09 Land Purchase of Future Governance and Recreation Core Planning Development Project as summarized in schedule "A" to this Local Revenue Law.

3. Westbank First Nation hereby approves the expenditure of not more than Six Hundred and Twenty Five Thousand ($625,000) Dollars from the Stabilization Fund to complete the purchase of the IR #09 Land Purchase of Future Community Governance and Recreation Core Planning Development Project (the "Project Funds").

4. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the purchase of the IR #09 Future Community Governance and Recreation Core Planning Development Project.

5. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to engage consultants, enter into such private sector partnerships, and carry out negotiations with the Province of British Columbia as deemed appropriate and as may be required for or in connection with the complete purchase of the IR #09 Future Community Governance and Recreation Core Planning Development Project.

6. Any of the Project Funds not expended on the IR #09 Land Purchase of Future Community Governance and Recreation Core Planning Development Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR #09 Land Purchase of Future Community Governance and Recreation Core Planning Development Project.

EFFECTIVE

This Local Revenue Law comes into full force and effect upon enactment in accordance with section 63.3(a) of the Westbank First Nation Constitution;

BE IT HEREBY RESOLVED AND AGREED that this Law, entitled the *Westbank First Nation Local Revenue Law 13-LRL-03* is hereby:

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 13th day of May 2013.

Exempt from second reading pursuant to section 60.9 of Westbank First Nation Constitution.

Read a third time by the Council of Westbank First Nation at a duly convened meeting held on the 3rd day of June 2013.

Chief Robert Louie

signed Mick Werstuik
Councillor Mick Werstuik

signed Michael De Guevara
Councillor Michael De Guevara

signed Christopher Derickson
Councillor Christopher Derickson

signed Lorrie Hogaboam
Councillor Lorrie Hogaboam

SCHEDULE "A"
13-LRL-03

IR #09 Future Community Governance and Recreation Core Planning Development Project

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Legal	10,000.00	2013
Demo	55,000.00	2013
Land Acquisition	$550,000.00	2013
Contingency	10,000.00	2013
TOTAL	$625,000.00	2013

TAUX ANNUEL DU RÈGLEMENT ADMINISTRATIF SUR LA FISCALITÉ FONCIÈRE D'INNU-TAKUAIKAN UASHAT MAK MANI-UTENAM – NUMÉRO 2, 2013

[Entrée en vigueur 26 juin 2013]

ATTENDU QU': Innu-Takuaikan Uashat mak Mani-utenam (la « Bande ») a promulgué un *Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam* le 17 octobre 1994, l'a amendé le 26 mars 1995 et l'a adopté le 20 novembre 1995; et

ATTENDU QU': En vertu de l'article II (1) du *Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam*, il est nécessaire que Innu-Takuaikan Uashat mak Mani-utenam promulgue un règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d'immeuble.

IL EST PROPOSÉ PAR: Marie-Marthe Fontaine

APPUYÉ PAR : Adélard Joseph

IL EST RÉSOLU :

1. Que l'annexe « A » jointe, est déclarée faire partie intégrante du présent règlement administratif; et

2. Qu'en vertu de l'application des articles II (1), II (2), II (3) du *Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam*, il est, par les présentes, établi, imposé et levé pour l'année 2013, les taux de taxes foncières suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe « A » pour chaque classe d'immeuble retrouvée à la colonne 3 du même document; et

3. Que ce règlement administratif peut être cité comme étant « *Les taux annuels* du *Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-Utenam numéro 2, 2013* »;

4. Ce règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Indiennes et du Nord Canada, maintenant appelé « Affaires Autochtones et Développement du Nord Canada ».

Quorum: 5

signed Georges-Ernest Grégoire (Chef)

signed Marie-Marthe Fontaine (Conseillère)

signed Adélard Joseph
(Conseiller)

signed Jonathan Mckenzie
(Conseiller)

signed Marcelle St-Onge
(Conseillère)

signed Mike McKenzie
(Vice-Chef)

signed William Fontaine
(Conseiller)

signed Ronald Fontaine
(Conseiller)

ANNEXE "A"

CLASSE ET TAUX DE TAXATION FONCIÈRE

COLONNE 1 SECTEUR	COLONNE 2 NOM DE LA RÉSERVE	COLONNE 3 CLASSE D'IMMEUBLE	COLONNE 4 TAUX DE TAXE FONCIÈRE 2013
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	0,82
		2. Services publics	2,80
		3. Terrains non-aménagés	0,82
		4. Industries principales	2,85
		5. Industries légères	2,80
		6. Entreprises	2,80
		7. Terrains aménagés	0,82
		8. Loisirs et but non-lucratif	0,82
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	0,79
		2. Services publics	2,57
		3. Terrains non-aménagés	0,79
		4. Industries principales	2,62
		5. Industries légères	2,57
		6. Entreprises	2,57
		7. Terrains aménagés	0,79
		8. Loisirs et but non-lucratif	0,79

Tables

- **Table of First Nation Laws, By-laws, and Codes**
- **Table of Standards and Procedures**

Tableaux

- **Tableau des lois, règlements administratifs et codes des premières nations**
- **Tableau des normes et procédures**

TABLE OF FIRST NATION LAWS, BY-LAWS, AND CODES

This table lists all laws, by-laws, and codes published to date in the *First Nations Gazette*. The table is arranged alphabetically, by province and by name of the enacting First Nation. Laws are listed alphabetically, followed by an alphabetical list of by-laws and codes. This table is prepared for convenience of reference only.

The date on which a law, by-law, or code came into force and effect is listed in a separate column.

The location of a law, by-law, or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 17:4.2208**)**.

Amendments to laws and by-laws are listed in a separate column. The section amended is shown in boldface type followed by the name of the amending law or by-law and its location in the *First Nations Gazette.*

TABLEAU DES LOIS, RÈGLEMENTS ADMINISTRATIFS ET CODES DES PREMIÈRES NATIONS

Le présent tableau énumère les lois, les règlements administratifs et les codes publiés jusqu'à ce jour dans la *Gazette des premières nations*. Ce tableau est disposé selon l'ordre alphabétique par province et nom de la première nation. Les lois sont énumérées par ordre alphabétique, suivies de la liste alphabétique des règlements administratifs et des codes. Ce tableau sert uniquement à faciliter la consultation.

La date d'entrée en vigueur des lois, règlements administratifs et codes figure dans une colonne distincte.

L'endroit où figure une loi, un règlement administratif ou un code dans la *Gazette des premières nations* est indiqué par le numéro de volume, le numéro de fascicule et le numéro de page (p. ex. 17:4.2208).

Les modifications apportées aux lois et règlements administratifs sont énumérées dans une colonne distincte. Le numéro de l'article modifié paraît en caractères gras et est suivi du titre de la loi modificative ou du règlement administratif modificatif et de l'endroit où il figure dans la *Gazette des premières nations.*

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA			
ALEXANDER FIRST NATION / PREMIÈRE NATION ALEXANDER			
Annual Expenditure Law, 2008	2008-06-20	12:2.201	
Annual Expenditure Law, 2009	2009-05-30	13:3.1515	
Annual Expenditure Law, 2010	2010-05-21	14:2.411	
Annual Rates Law, 2008	2008-06-20	12:2.207	
Annual Rates Law, 2009	2009-05-30	13:3.1521	
Annual Rates Law, 2010	2010-05-21	14:2.414	
Annual Property Taxation Expenditure By-law, 2011	2011-08-17	16:1.371	
Annual Property Taxation Expenditure By-law, 2012	2013-01-16	17:3.1901	
Annual Property Taxation Expenditure By-law, 2013	2013-06-26	17:4.2671	
Property Assessment and Taxation By-law	2002-11-07	7:2.401	**repealed** by Property Assessment and Taxation By-law - 2011 (16:1.375)
Property Assessment and Taxation By-law - 2011	2011-03-21	16:1.375	
2003 Tax Rates By-law	2003-05-25	8:1.1	
2004 Tax Rates By-law	2004-05-10	8:2.277	
2005 Tax Rates By-law	2005-07-22	10:1.1	
2006 Tax Rates By-law	2006-05-31	10:2.535	
Tax Rates By-law 2007	2007-06-25	11:2.249	
Tax Rates By-law 2011	2011-08-17	16:1.445	
Tax Rates By-law 2012	2013-01-16	17:3.1905	
Tax Rates By-law 2013	2013-06-26	17:4.2676	

ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION / PREMIÈRE NATION ALEXIS voir aussi NATION ALEXIS NAKOTA SIOUX

Property Tax By-law	2000-02-28	4:2.117
2000 Tax Rates By-law	2000-09-21	5:1.1
2001 Tax Rates By-law	2000-05-03	5:2.153
2002 Tax Rates By-law	2002-06-03	6:2.331
2003 Tax Rates By-law	2003-05-13	8:1.2
2004 Tax Rates By-law	2004-05-10	8:2.278

ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION / NATION ALEXIS NAKOTA SIOUX voir aussi PREMIÈRE NATION ALEXIS

Annual Property Taxation Expenditure By-law, 2010	2010-07-06	14:2.751
Annual Property Taxation Expenditure By-law, 2011	2011-08-30	16:1.446
Annual Property Taxation Expenditure By-law, 2012	2012-08-07	17:1.487
Annual Property Taxation Expenditure By-law, 2013	2013-06-26	17:4.2677
2005 Tax Rates By-law	2005-06-08	9:2.309
2006 Tax Rates By-law	2006-05-31	10:2.536
Tax Rates By-law 2007	2007-08-07	11:2.250
Tax Rates By-law 2008	2008-11-12	13:1.507
Tax Rates By-law 2009	2010-02-08	14:1.83
Tax Rates By-law 2010	2010-07-06	14:2.754
Tax Rates By-law 2011	2011-08-30	16:1.450
Tax Rates By-law 2012	2012-08-07	17:1.492
Tax Rates By-law 2013	2013-06-26	17:4.2682
Taxation Expenditure By-law	2010-02-08	14:1.84
Trust Revenue Account By-law	2006-04-11	10:2.538

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
ATHABASCA CHIPEWYAN FIRST NATION / PREMIÈRE NATION ATHABASCA CHIPEWYAN			
Settlement Trust Revenue Account By-law	2008-10-10	13:1.508	
BIGSTONE CREE FIRST NATION / PREMIÈRE NATION CRIE BIGSTONE			
Annual Property Taxation Expenditure By-law, 2010	2010-07-06	14:2.755	
Annual Property Taxation Expenditure By-law, 2011	2011-08-30	16:1.451	
Annual Property Taxation Expenditure By-law, 2012	2012-08-22	17:1.494	
Business Licensing By-law	2004-02-24	8:2.280	
Property Assessment and Taxation By-law	2004-05-25	8:2.291	
2004 Tax Rates By-law	2004-12-02	9:1.1	
2005 Tax Rates By-law	2005-07-06	10:1.2	
2006 Tax Rates By-law	2006-05-15	10:2.541	
Tax Rates By-law 2007	2007-06-04	11:2.252	
Tax Rates By-law 2008	2008-11-17	13:1.511	
Tax Rates By-law 2009	2009-10-27	13:4.2487	
Tax Rates By-law 2010	2010-07-06	14:2.759	
Tax Rates By-law 2011	2011-08-30	16:1.455	
Tax Rates By-law 2012	2012-08-22	17:1.498	
DENE THA' FIRST NATION / PREMIÈRE NATION DENE THA'			
Property Assessment and Taxation By-law	2000-02-28	4:2.150	
2006 Property Tax Rates By-law	2006-12-07	11:2.253	

2000 Tax Rates By-law 2000-12-13 5:2.154
2003 Tax Rates By-law 2004-05-05 8:2.323
Tax Rates By-law 2009 ..... 2009-12-18 14:1.90
Tax Rates By-law 2010 ..... 2011-03-02 15:3.1815
Tax Rates By-law 2011 ..... 2012-03-01 16:2.1087

DUNCAN'S FIRST NATION / PREMIÈRE NATION DUNCAN'S
Financial Administration By-law 2001 ..... 2001-07-24 6:1.1

ENOCH CREE NATION / NATION CRIE ENOCH
(1996) Budget By-law 1997-10-20 2:2.376
Project Fire Services By-law 2004-12-31 9:2.311

FORT MCKAY FIRST NATION / PREMIÈRE NATION FORT MCKAY
Annual Property Taxation Expenditure By-law, 2012 ..... 2013-02-12 17:3.1907
Property Assessment and Taxation By-law 2010-02-08 14:1.91
Settlement Revenue Account By-law 2004-02-24 8:2.324
Tax Rates By-law 2009 ..... 2010-02-08 14:1.154
Tax Rates By-law 2012 ..... 2013-02-12 17:3.1910

LITTLE RED RIVER CREE NATION / NATION CRIE LITTLE RED RIVER
Business Licensing By-law No. 0002 Respecting the Licensing of Member Businesses, Callings, Trades and Occupations in the Nation 1998-04-28 3:1.1
By-law No. 0003 Respecting Airport Landing Taxes 1998-04-28 3:1.13

LOON RIVER FIRST NATION / PREMIÈRE NATION LOON RIVER
Annual Property Taxation Expenditure By-law, 2011 ..... 2011-12-20 16:2.1089
Annual Property Taxation Expenditure By-law, 2012 ..... 2012-08-22 17:1.499

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
LOON RIVER FIRST NATION (continued) / PREMIÈRE NATION LOON RIVER (suite)			
Property Assessment and Taxation By-law	2008-01-16	12:2.649	
Tax Rates By-law 2007	2008-01-16	12:2.678	
Tax Rates By-law 2009	2009-10-19	13:4.2488	
Tax Rates By-law 2010	2010-09-21	15:1.455	
Tax Rates By-law 2011	2011-12-20	16:2.1092	
Tax Rates By-law 2012	2012-08-22	17:1.502	
MIKISEW CREE FIRST NATION / PREMIÈRE NATION CRIE MIKISEW			
Amendment Property Tax Expenditure By-law	1998-07-20	3:1.17	
Financial Administration By-law	1997-09-10	2:1.1	
Property Assessment and Taxation Amending By-law No. 8 1997	1997-09-10	2:1.63	
Property Assessment and Taxation By-law	1997-09-10	2:1.12	**ss.12, 15, 19, 24(1), 46(1), 49** by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63)
Property Tax Expenditure By-law	1998-02-20	2:2.377	**repealed** by Amendment Property Tax Expenditure By-law (3:1.17)
1997 Rates By-law	1997-10-20	2:1.66	
1998 Rates By-law	1998-05-27	2:2.383	
2001 Tax Rates By-law	2001-05-03	5:2.156	
2002 Tax Rates By-law	2002-06-03	6:2.333	
2003 Tax Rates By-law	2003-05-13	7:2.453	
Tax Rates By-law 2008	2008-06-26	13:1.512	

Tax Rates By-law 2009	2009-07-06	13:3.1955
O'Chiese First Nation / Première Nation O'Chiese		
Property Assessment and Taxation By-law	1999-02-23	3:2.211
1999 Tax Rates By-law	1999-12-08	4:2.202
2000 Tax Rates By-law	2000-09-21	5:1.2
2001 Tax Rates By-law	2001-06-15	5:2.157
2002 Tax Rates By-law	2002-10-10	7:2.455
2003 Tax Rates By-law	2003-09-30	8:1.3
2005 Tax Rates By-law	2005-10-31	10:1.3
2006 Tax Rates By-law	2006-11-16	11:1.1
Paul First Nation / Première Nation Paul		
2009 Resolution Tax Rates By-law	2010-02-08	14:1.155
Piikani Nation / Nation Piikani		
Settlement Revenue Account By-law	2002-11-05	7:1.1
Siksika Nation / Nation Siksika		
Annual Expenditure Law, 2013	2013-06-14	17:3.1428
Annual Rates Law, 2013	2013-06-14	17:3.1432
Financial Administration Law (FMB approved Law on 2013-07-22)	see CIF, s. 105	17:4.2122
Annual Tax Expenditure By-law, 2010	2010-07-06	14:2.760
Annual Tax Expenditure By-law, 2011	2011-12-20	16:2.1093
Annual Tax Expenditure By-law, 2012	2012-10-10	17:1.503
Financial Administration Law	2010-11-29	15:1.456
Heritage Trust Deposit Account Expenditure By-law	2010-11-29	15:1.524
Property Assessment and Taxation By-law	2004-11-15	9:1.2
Property Tax Expenditure By-law	2010-02-08	14:1.156

repealed by Financial Administration Law (17:4.2122)

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
SIKSIKA NATION (continued) / NATION SIKSIKA (suite)			
Revenue Account By-law	2003-12-10	8:2.327	
2005 Tax Rates By-law	2005-06-08	9:2.318	
2006 Tax Rates By-law	2006-05-31	11:2.254	
Tax Rates By-law 2007	2007-08-07	11:2.255	
Tax Rates By-law 2009	2010-02-08	14:1.167	
Tax Rates By-law 2010	2010-07-06	14:2.765	
Tax Rates By-law 2011	2011-09-16	16:1.456	
Tax Rates By-law 2012	2012-10-10	17:1.507	
STONEY NATION / NATION STONEY			
Annual Property Taxation Expenditure By-law, 2012	2012-11-26	17:3.1911	
2000 Tax Rates By-law	2000-07-06	4:2.203	
2001 Tax Rates By-law	2001-05-19	5:2.158	
2002 Tax Rates By-law	2002-05-29	6:2.335	
2003 Tax Rates By-law	2003-05-13	8:1.5	
2004 Tax Rates By-law	2004-05-25	8:2.337	
2005 Tax Rates By-law	2005-05-31	9:2.320	
2006 Tax Rates By-law	2006-08-01	11:1.3	
Tax Rates By-law 2007	2007-08-07	11:2.256	
Tax Rates By-law 2008	2008-09-04	13:1.514	
Tax Rates By-law 2012	2012-11-26	17:3.1915	

STURGEON LAKE CREE NATION / NATION CRIE STURGEON LAKE			
Annual Property Taxation Expenditure By-law, 2012	2013-01-16	17:3.1917	
2007 Tax Rates By-law	2007-06-04	11:2.258	
Tax Rates By-law 2012	2013-01-16	17:3.1921	
SUCKER CREEK FIRST NATION / PREMIÈRE NATION SUCKER CREEK			
Annual Property Taxation Expenditure By-law, 2011	2012-06-18	16:4.2711	
Annual Property Taxation Expenditure By-law, 2012	2012-06-18	16:4.2714	
Annual Property Taxation Expenditure By-law, 2013	2013-06-26	17:4.2684	
Property Assessment and Taxation Amendment By-law No. 1-2011	2011-12-20	16:2.1097	
Property Assessment and Taxation By-law, 2011	2011-12-20	16:2.1099	**s.103** by Property Assessment and Taxation Amendment By-law No. 1-2011 (16:2.1097)
Tax Rates By-law 2012	2012-06-18	16:4.2717	
Tax Rates By-law 2013	2013-06-26	17:4.2688	
WHITEFISH LAKE FIRST NATION / PREMIÈRE NATION WHITEFISH LAKE			
Annual Property Taxation Expenditure By-law, 2012	2012-10-10	17:1.509	
Property Tax By-law	1999-02-23	3:2.263	**ss.5.2, 7.3.1, 8.1, 12.1** by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment	1999-09-02	4:1.2	
1999 Tax Rates By-law	1999-09-02	4:1.1	
2001 Tax Rates By-law	2001-10-01	6:1.15	
Tax Rates By-law 2012	2012-10-10	17:1.512	

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BRITISH COLUMBIA / COLOMBIE-BRITANNIQUE			
ADAMS LAKE INDIAN BAND / BANDE INDIENNE ADAMS LAKE			
Annual Expenditure Law, 2008	2008-07-10	12:2.210	
Annual Expenditure Law, 2009	2009-06-26	13:4.2117	
Annual Expenditure Law, 2010	2010-07-13	14:2.417	
Annual Expenditure Law, 2011	2011-06-24	15:3.1519	
Annual Expenditure Law, 2012	2012-07-13	17:1.45	
Annual Expenditure Law, 2013	2013-06-27	17:3.1435	
Annual Rates Law, 2008	2008-07-10	12:2.217	
Annual Rates Law, 2009	2009-06-26	13:4.2122	
Annual Rates Law, 2010	2010-07-13	14:2.422	
Annual Rates Law, 2011	2011-06-24	15:3.1524	
Annual Rates Law, 2012	2012-07-13	17:1.50	
Annual Rates Law, 2013	2013-06-27	17:3.1440	
Financial Management By-law 2000-1	2001-05-05	5:2.160	
1997 Rates By-law	1997-05-23	2:1.70	
1998 Rates By-law	1998-07-02	3:1.23	
1999 Rates By-law	1999-05-31	3:2.296	
2000 Rates By-law	2000-06-25	4:2.205	
2001 Rates By-law	2001-07-13	6:1.16	
2002 Rates By-law	2002-08-05	7:1.4	
2003 Rates By-law	2003-07-14	8:1.7	
2004 Rates By-law	2004-06-18	8:2.339	
2005 Rates By-law	2005-07-06	10:1.4	

Rates By-law 2006	2006-05-31	10:2.542
Rates By-law 2007	2007-07-10	11:2.259
AITCHELITZ FIRST NATION / PREMIÈRE NATION AITCHELITZ		
Annual Expenditure Law, 2013	2013-05-24	17:3.1443
Annual Rates Law, 2013	2013-05-24	17:3.1447
Property Assessment Law, 2012	2012-06-21	16:3.1445
Property Taxation Law, 2012	2012-06-21	16:3.1482
AKISQ'NUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND / PREMIÈRE NATION AKISQ'NUK voir aussi BANDE INDIENNE COLUMBIA LAKE		
Annual Expenditure Law, 2008	2008-05-30	12:2.220
Annual Expenditure Law, 2009	2009-05-30	13:3.1524
Annual Expenditure Law, 2010	2010-05-29	14:2.425
Annual Expenditure Law, 2011	2011-05-28	15:3.1527
Annual Expenditure Law, 2012	2012-06-15	16:3.1519
Annual Expenditure Law, 2013	2013-06-14	17:3.1450
Annual Rates Law, 2008	2008-05-30	12:2.225
Annual Rates Law, 2009	2009-05-30	13:3.1529
Annual Rates Law, 2010	2010-05-29	14:2.428
Annual Rates Law, 2011	2011-05-28	15:3.1531
Annual Rates Law, 2012	2012-06-15	16:3.1523
Annual Rates Law, 2013	2013-06-14	17:3.1458
Property Assessment Amendment Law, 2012	2012-02-10	16:2.739
Property Assessment Law, 2008	2008-09-18	13:1.3
Property Taxation Law, 2008	2008-09-18	13:1.40
Property Tax Expenditure By-law	2007-06-04	11:2.261
2004 Rates By-law	2004-05-05	8:2.341
2005 Rates By-law	2005-12-16	10:2.544

s.22(1) by Property Assessment Amendment Law, 2012 (16:2.739)

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
AKISQ'NUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND (continued) / PREMIÈRE NATION AKISQ'NUK voir aussi BANDE INDIENNE COLUMBIA LAKE (suite)			
Rates By-law 2006	2006-12-07	11:1.5	
Rates By-law 2007	2007-06-04	11:2.267	
ASHCROFT INDIAN BAND / BANDE INDIENNE ASHCROFT			
1996 Property Rates By-law	1997-01-15	2:1.72	
1997 Property Rates By-law	1998-02-03	2:2.384	
1998 Property Rates By-law	1998-12-08	3:1.25	
2003 Property Rates By-law	2003-09-15	8:1.9	
2004 Property Rates By-law	2004-06-18	8:2.343	
2005 Property Rates By-law	2005-07-22	10:1.6	
Property Rates By-law 2006	2006-06-16	10:2.546	
BLUEBERRY RIVER FIRST NATION / PREMIÈRE NATION BLUEBERRY RIVER			
Financial Administration By-law	2003-01-14	7:2.456	
BONAPARTE INDIAN BAND / BANDE INDIENNE BONAPARTE			
Annual Expenditure By-law, 2012	2012-08-22	17:1.513	
Annual Tax Rates By-law No. 5 (1997)	1997-07-29	2:1.74	
Annual Tax Rates By-law No. 6, 1999	1999-06-28	3:2.298	
Annual Tax Rates By-law No. 7, 2000	2000-07-27	5:2.175	
Annual Tax Rates By-law No. 8, 2001	2001-08-06	6:1.18	
Annual Tax Rates By-law No. 10, 2002	2002-07-15	6:2.337	
Annual Tax Rates By-law No. 14, 2003	2003-07-14	8:1.11	
Annual Tax Rates By-law No. 16, 2004	2004-08-18	9:1.54	
Annual Tax Rates By-law No. 17, 2005	2005-11-16	10:1.8	

Financial Administration By-law No. 13, 2002	2002-11-27	7:2.467
Property Tax Amendment By-law No. 9, 2002	2002-07-15	6:2.340
Property Tax Expenditure By-law No. 11, 2002	2002-10-10	7:1.6
Rates By-law 2012	2012-08-22	17:1.516
BOOTHROYD INDIAN BAND / BANDE INDIENNE BOOTHROYD		
Assessment Standards and Maximum Tax Rates for Railway Right-of-Way Property By-law	2002-10-23	7:1.12
1996 Property Rates By-law	1997-01-09	2:1.76
Property Tax Expenditure By-law	1999-09-03	4:1.4
1999 Tax Rates By-law	1999-09-03	4:1.3
2001 Tax Rates By-law	2001-12-19	6:2.342
2003 Taxation Rates By-law	2003-11-18	8:2.345
2004 Taxation Rates By-law	2005-01-18	9:2.322
2005 Taxation Rates By-law	2005-12-16	10:2.548
Taxation Rates By-law 2008	2008-11-17	13:1.516
Taxation Rates By-law 2009	2009-11-16	14:1.169
Taxation Rates By-law 2011	2011-09-16	16:1.458
Taxation Rates By-law 2012	2012-09-14	17:1.518
BOSTON BAR FIRST NATION / PREMIÈRE NATION BOSTON BAR		
Property Taxation Amendment By-law No. 2-2008	2008-11-17	13:1.517
Tax Rates By-law 2008	2008-11-17	13:1.518
Tax Rates By-law 2009	2009-10-19	13:4.2489
Tax Rates By-law 2010	2010-08-05	15:1.533
Tax Rates By-law 2011	2011-07-20	15:3.1817

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
Boston Bar First Nation (continued) / Première Nation Boston Bar (suite)			
Tax Rates By-law 2012	2012-08-07	17:1.519	
Burns Lake Indian Band / Bande indienne Burns Lake			
Property Tax Expenditure By-law	2000-02-08	4:2.207	
Property Tax Expenditure By-law	2001-08-25	6:1.23	
Property Tax Expenditure By-law	2002-06-03	7:1.20	
Property Tax Expenditure By-law	2003-06-11	8:1.16	
Property Tax Expenditure By-law	2005-11-16	10:1.14	
Property Tax Expenditure By-law	2010-05-12	14:2.767	
Property Tax Expenditure By-law	2011-12-20	16:2.1170	
Property Tax Expenditure By-law	2012-10-10	17:1.521	
1998 Rates By-law No. 1998-02	1998-08-04	3:1.27	
2001 Rates By-law No. 2001-02	2001-08-25	6:1.21	
2002 Rates By-law No. 2002-02	2002-06-03	7:1.18	
2003 Rates By-law No. 2003-02	2003-06-11	8:1.14	
2005 Rates By-law No. 2005-02	2005-11-16	10:1.12	
2009 Rates By-law No. 2009-02	2010-05-12	14:2.773	
2011 Rates By-law No. 2011-02	2011-12-20	16:2.1176	
2012 Rates By-law No. 2012-02	2012-10-10	17:1.527	
Burrard Indian Band see Tsleil-Waututh Nation / Bande indienne Burrard voir Tsleil-Waututh Nation			
Campbell River Indian Band / Bande indienne Campbell River			
Annual Expenditure Law, 2011	2011-05-27	15:3.1534	

Annual Expenditure Law, 2012	2012-06-1	16:3.1526	
Annual Expenditure Law, 2013	2013-05-24	17:3.1461	
Annual Rates Law, 2011	2011-05-27	15:3.1538	
Annual Rates Law, 2012	2012-06-1	16:3.1530	
Annual Rates Law, 2013	2013-05-24	17:3.1466	
Property Assessment Law, 2011	2011-10-06	16:1.65	
Property Taxation Law, 2011	2011-10-06	16:1.102	
Property Assessment and Taxation By-law	2002-11-27	7:1.28	**repealed** by Property Assessment Law, 2011 (16:1.65) and Property Taxation Law, 2011 (16:1.102)
Property Tax Expenditure By-law	2003-08-06	8:1.26	
2003 Rates By-law	2003-06-09	8:1.24	
2004 Rates By-law	2004-05-25	8:2.347	
2005 Rates By-law	2005-06-08	9:2.324	
2006 Rates By-law	2006-08-04	11:1.7	
Rates By-law 2007	2007-06-25	11:2.269	
Rates By-law 2008	2008-08-28	13:1.520	
Rates By-law 2009	2009-07-06	13:3.1956	
Rates By-law 2010	2010-07-06	14:2.775	
CANOE CREEK INDIAN BAND / BANDE INDIENNE CANOE CREEK			
Financial Administration By-law	2005-07-11	10:1.20	
CHAWATHIL FIRST NATION / PREMIÈRE NATION CHAWATHIL			
Annual Expenditure Law, 2009	2009-08-07	13:4.2125	
Annual Expenditure Law, 2010	2010-07-31	14:2.431	
Annual Expenditure Law, 2011	2011-08-20	16:1.139	
Annual Expenditure Law, 2012	2012-07-13	17:1.53	
Annual Expenditure Law, 2013	2013-07-12	17:4.2192	
Annual Rates Law, 2009	2009-08-07	13:4.2131	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHAWATHIL FIRST NATION (continued) / PREMIÈRE NATION CHAWATHIL (suite)			
Annual Rates Law, 2010	2010-07-31	14:2.436	
Annual Rates Law, 2011	2011-08-20	16:1.144	
Annual Rates Law, 2012	2012-07-13	17:1.58	
Annual Rates Law, 2013	2013-07-12	17:4.2196	
2004 Railway Right-of-Way Tax Rates By-law	2004-06-11	8:2.349	
Rates By-law 1996-T06	1997-01-09	2:1.78	
Rates By-law 1997-T01	1997-07-23	2:1.79	
1998 Rates By-law	1998-06-01	2:2.386	
1999 Rates By-law	1999-04-16	3:2.300	
2000 Rates By-law	2000-06-25	4:2.213	
2001 Rates By-law	2001-06-15	5:2.177	
2002 Rates By-law	2002-05-29	6:2.344	
2003 Rates By-law	2003-06-09	8:1.33	
2004 Rates By-law	2004-05-05	8:2.351	
2005 Tax Rates By-law	2005-07-29	10:1.31	
Tax Rates By-law 2006	2006-08-01	11:1.9	
Tax Rates By-law 2007	2007-11-15	12:1.1	
Tax Rates By-law 2008	2008-09-04	13:1.522	
CHEAM FIRST NATION / PREMIÈRE NATION CHEAM			
Annual Expenditure Law, 2013	2013-07-26	17:4.2199	
Annual Rates Law, 2013	2013-07-26	17:4.2205	

Property Taxation Amendment
By-law No. 1-2008 ..... 2008-10-10 13:1.524
Property Taxation Expenditure By-law..... 2007-03-19 11:2.271
Property Taxation Expenditure By-law..... 2007-08-07 12:1.3
Rates By-law 1997-T05 ..... 1997-06-02 2:1.80
Rates By-law 1998-1..... 1998-06-10 2:2.388
Rates By-law 1999-1..... 1999-05-31 3:2.302
Rates By-law 2001-1..... 2001-08-06 6:1.30
Rates By-law 2002-1..... 2003-01-24 7:2.482
Rates By-law No. 2003-1..... 2003-04-09 7:2.484
Rates By-law 2004-1..... 2004-06-04 8:2.353
Rates By-law 2005-1..... 2005-07-29 10:1.33
Tax Rates By-law 2006 ..... 2007-03-19 11:2.277
Tax Rates By-law 2007 ..... 2007-08-07 12:1.9
Tax Rates By-law 2008 ..... 2008-10-10 13:1.525
Tax Rates By-law 2009 ..... 2009-10-19 13:4.2491
Tax Rates By-law 2010 ..... 2010-08-03 15:1.535
Tax Rates By-law 2011 ..... 2011-07-13 15:3.1819
Tax Rates By-law 2012 ..... 2012-08-07 17:1.529

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Annual Expenditure Law, 2009..... 2009-09-04 13:4.2134
Annual Expenditure Law, 2010..... 2010-11-11 15:1.45
Annual Expenditure Law, 2011..... 2011-08-20 16:1.147
Annual Rates Law, 2009 ..... 2009-09-04 13:4.2138
Annual Rates Law, 2010 ..... 2010-11-11 15:1.48
Annual Rates Law, 2011 ..... 2011-08-20 16:1.151
Property Assessment Law, 2009..... 2009-03-26 13:3.1532
Property Taxation Law, 2009 ..... 2009-03-26 13:3.1568

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHEMAINUS FIRST NATION see also Stz'uminus First Nation / PREMIÈRE NATION CHEMAINUS voir aussi PREMIÈRE NATION STZ'UMINUS			
Annual Expenditure Law, 2008	2008-06-27	12:2.228	
Annual Expenditure Law, 2009	2009-07-17	13:4.2141	
Annual Expenditure Law, 2010	2010-05-21	14:2.439	
Annual Expenditure Law, 2011	2011-06-10	15:3.1541	
Annual Rates Law, 2008	2008-06-27	12:2.232	
Annual Rates Law, 2009	2009-07-17	13:4.2145	
Annual Rates Law, 2010	2010-05-21	14:2.443	
Annual Rates Law, 2011	2011-06-10	15:3.1544	
Property Assessment Law, 2010	2010-02-10	14:1.3	
Property Taxation Law, 2010	2010-02-10	14:1.40	
Expenditure By-law 2006	2006-05-31	10:2.550	
Expenditure By-law 2007	2007-06-04	11:2.279	
Financial Administration By-law	2001-03-30	5:2.179	**s.9.2** by Financial Administration By-law Amendment (7:2.486)
Financial Administration By-law Amendment	2003-02-25	7:2.486	
Property Assessment and Taxation Amendment By-law 2005	2005-07-11	10:1.35	
Property Assessment and Taxation By-law	2005-04-22	9:2.326	**s.15** by Property Assessment and Taxation Amendment By-law (10:1.35) **repealed** by Property Assessment Law, 2010 (14:1.3) and Property Taxation Law, 2010 (14:1.40)

Property Tax Expenditure By-law	2005-12-16	10:2.557	
Rates By-law 2005	2005-09-28	10:1.37	
Rates By-law 2006	2006-05-31	10:2.564	
Rates By-law 2007	2007-06-04	11:2.286	
COLDWATER INDIAN BAND / BANDE INDIENNE COLDWATER			
Annual Expenditure Law, 2012	2012-10-04	17:1.61	
Annual Rates Law, 2012	2012-10-04	17:1.68	
Property Assessment Law, 2012	2013-06-27	17:4.2208	
Property Taxation Law, 2012	2013-06-27	17:4.2245	
Property Assessment and Taxation By-law	1997-09-30	2:2.391	**ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Sch. II** & **X** by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29) **repealed** by Property Assessment Law, 2012 (17:4.2208) and Property Taxation Law, 2012 (17:4.2245)
Property Assessment and Taxation By-law Amendment No. 1998-01	1998-07-20	3:1.29	
Property Tax Expenditure By-law	1998-01-22	2:2.455	
1998 Tax Rates By-law	1998-06-11	2:2.389	
1999 Tax Rates By-law	1999-05-31	3:2.304	
2000 Tax Rates By-law	2000-06-25	4:2.215	
2001 Tax Rates By-law	2001-05-30	5:2.188	
2002 Tax Rates By-law	2002-08-05	7:1.79	
2003 Tax Rates By-law	2003-08-26	8:1.35	
2004 Tax Rates By-law	2004-12-02	9:1.57	
2005 Tax Rates By-law	2005-12-16	10:2.567	
2006 Tax Rates By-law	2006-08-01	11:1.11	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
COLDWATER INDIAN BAND (continued) / BANDE INDIENNE COLDWATER (suite)			
2007 Tax Rates By-law	2007-06-25	11:2.289	
2008 Tax Rates By-law	2008-11-12	13:1.527	
2009 Tax Rates By-law	2009-10-27	13:4.2493	
2010 Tax Rates By-law	2010-09-21	15:1.537	
2011 Tax Rates By-law	2011-08-30	16:1.459	
COLUMBIA LAKE INDIAN BAND see also AKISQ'NUK FIRST NATION / BANDE INDIENNE COLUMBIA LAKE voir aussi PREMIÈRE NATION AKISQ'NUK			
1997 Rates By-law	1997-05-30	2:1.82	
1998 Rates By-law	1998-06-01	2:2.462	
1999 Rates By-law	1999-05-31	3:2.306	
2000 Rates By-law	2000-06-04	4:2.217	
2001 Rates By-law	2001-06-15	5:2.190	
2002 Rates By-law	2002-05-29	6:2.346	
2003 Rates By-law	2003-04-25	7:2.487	
COOK'S FERRY INDIAN BAND / BANDE INDIENNE COOK'S FERRY			
1996 Rates By-law	1997-02-03	2:1.83	
1997 Rates By-law	1997-05-30	2:1.84	
1998 Rates By-law	1998-06-01	2:2.465	
2000 Rates By-law	2000-12-18	5:2.192	
2001 Rates By-law	2001-10-01	6:1.32	
2002 Rates By-law	2002-09-01	7:1.81	
2003 Rates By-law	2003-08-29	8:1.37	

2004 Rates By-law	2004-06-04	8:2.355
2007 Rates By-law	2007-11-15	12:1.11
2008 Rates By-law	2008-11-04	13:1.529
2009 Rates By-law	2009-10-19	13:4.2495
2010 Rates By-law	2010-11-29	15:1.539
2011 Rates By-law	2011-08-30	16:1.461
2012 Rates By-law	2012-10-10	17:1.531
Rates By-law 2006	2006-12-07	11:1.13
Taxation Amending By-law No. 1996-01	1997-02-03	2:1.85
Taxation Expenditure By-law	2003-08-29	8:1.39
COWICHAN TRIBES FIRST NATION / PREMIÈRE NATION COWICHAN TRIBES		
Annual Expenditure Law, 2012	2012-06-01	16:3.1533
Annual Expenditure Law, 2013	2013-05-24	17:3.1469
Annual Rates Law, 2012	2012-06-01	16:3.1539
Annual Rates Law, 2013	2013-05-24	17:3.1475
Property Assessment Law, 2013	2013-04-26	17:2.761
Property Taxation Law, 2013	2013-04-26	17:2.798
Annual Property Tax Budget By-law 1997	1997-06-20	2:1.86
Annual Property Tax Budget 2009	2009-10-19	13:4.2497
Annual Property Tax Budget 2010	2010-11-02	15:1.541
Annual Property Tax Budget 2011	2011-08-30	16:1.463
Business Licensing By-law No. 2, 1997	1998-03-19	2:2.467
By-law to Fix Tax Rate and Percentage Additions for the Year 1997	1997-06-20	2:1.89
By-law to Fix Tax Rate and Percentage Additions for the Year 2000	2000-09-21	5:1.3
By-law to Fix Tax Rate for the Year 2001	2001-10-18	6:1.34
By-law to Fix Tax Rate for the Year 2002	2002-10-23	7:1.83

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COWICHAN TRIBES FIRST NATION (continued) / PREMIÈRE NATION COWICHAN TRIBES (suite)			
By-law to Fix Tax Rate for the Year 2003	2003-09-30	8:1.45	
By-law to Fix Tax Rate for the Year 2004	2004-07-06	8:2.357	
By-law to Fix Tax Rate for the Year 2005	2005-05-31	9:2.379	
By-law to Fix Tax Rate for the Year 2006	2006-05-31	11:1.15	
By-law to Fix Tax Rate for the Year 2007	2007-08-07	11:2.291	
By-law to Fix Tax Rate for the Year 2008	2008-09-09	13:1.531	
By-law to Fix Tax Rate for the Year 2009	2009-10-19	13:4.2501	
By-law to Fix Tax Rate for the Year 2010	2010-11-02	15:1.545	
By-law to Fix Tax Rate for the Year 2011	2011-08-30	16:1.467	
Community Improvement Fee By-law, 2002	2002-06-01	7:1.85	
Property Assessment and Taxation Amendment By-law No. 2, 1997	1997-12-04	2:2.483	
Property Assessment and Taxation Amendment By-law No. 3, 2000	2000-07-27	5:2.194	
Property Assessment and Taxation Amendment By-law No. 3, 2007	2007-10-11	12:1.13	
DOIG RIVER INDIAN BAND / BANDE INDIENNE DOIG RIVER			
Financial Administration By-law	2004-08-18	9:1.59	
DOUGLAS			
Financial Administration Law (FMB approved Law on 2013-07-22)	see CIF, s. 103	17:4.2283	
FORT NELSON FIRST NATION / PREMIÈRE NATION FORT NELSON			
Property Tax Expenditure By-law	2001-08-25	6:1.38	

Property Tax Expenditure By-law	2002-08-05	7:1.89	
Property Taxation Amendment By-law No. 2007-#1	2007-12-04	12:1.15	
2001 Rates By-law No. 2001-02	2001-08-25	6:1.36	
2002 Rates By-law No. 2002-02	2002-08-05	7:1.87	
Rates By-law 2007	2007-12-04	12:1.17	
Rates By-law 2008	2008-06-02	12:2.679	
Rates By-law 2009	2009-04-27	13:3.1958	
Rates By-law 2010	2011-03-16	15:3.1821	
Rates By-law 2011	2011-12-20	16:2.1178	
Rates By-law 2012	2012-10-10	17:1.533	
Taxation Expenditure By-law	2008-08-28	13:1.533	
Taxation Expenditure By-law	2011-03-16	15:3.1823	
GITSEGUKLA FIRST NATION / PREMIÈRE NATION GITSEGUKLA			
Property Assessment Law, 2013	2013-09-26	17:4.2335	
Property Taxation Law, 2013	2013-09-26	17:4.2371	
GITWANGAK FIRST NATION / PREMIÈRE NATION GITWANGAK			
Annual Expenditure Law, 2013	2013-05-31	17:3.1478	
Annual Rates Law, 2013	2013-05-31	17:3.1482	
Property Assessment Law, 2012	2012-06-21	16:4.2127	
Property Taxation Law, 2012	2012-06-21	16:4.2164	
HAISLA NATION / NATION HAISLA			
Annual Expenditure By-law, 2011	2012-05-08	16:3.1907	
Annual Expenditure By-law, 2012	2012-10-10	17:1.535	
Financial Administration By-law	2011-10-31	16:2.1180	
Property Assessment and Taxation By-law	2006-09-19	11:1.17	**ss.2(1), 15, 16(a), 16(b), 19, 24, 26(e), 33(1), 33(5),34(1)(a), 40(5), Sch II** by Property Assessment and Taxation Amendment

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HAISLA NATION (continued) / NATION HAISLA (suite)			
Property Assessment and Taxation By-law (continued)			By-law No. 01-2007 (12:1.19) **ss.32(1), 32(4), 33(1), 33(2), 37(a)** by Property Assessment and Taxation Amendment By-law No. 01-2011 (15:3.1829)
Property Assessment and Taxation Amendment By-law No. 01-2007	2007-11-15	12:1.19	
Property Assessment and Taxation Amendment By-law No. 01-2011	2011-06-07	15:3.1829	
Rates By-law 2011	2011-06-14	15:3.1832	
Rates By-law 2012	2012-10-10	17:1.541	
HOMALCO FIRST NATION / PREMIÈRE NATION HOMALCO			
Financial Administration By-law	2012-03-01	16:2.1202	
HUPACASATH FIRST NATION / PREMIÈRE NATION HUPACASATH			
Business Licensing By-law	2006-02-01	10:2.569	
KAMLOOPS INDIAN BAND see also TK'EMLÚPS TE SECWÉPEMC / BANDE INDIENNE KAMLOOPS voir aussi TK'EMLÚPS TE SECWÉPEMC			
Annual Expenditure Law, 2008	2008-06-06	12:2.235	
Annual Expenditure Law, 2009	2009-06-05	13:3.1606	
Annual Expenditure Law, 2010	2010-06-16	14:2.446	
Annual Expenditure Law, 2011	2011-06-01	15:3.1547	
Annual Rates Law, 2008	2008-06-06	12:2.247	
Annual Rates Law, [2009]	2009-06-05	13:3.1619	
Annual Rates Law, 2010	2010-06-16	14:2.455	

Annual Rates Law, 2011	2011-06-01	15:3.1555	
Property Assessment Law, 2008	2008-12-23	13:1.75	
Property Taxation Amendment Law, 2010	2010-03-16	14:2.460	
Property Taxation Amendment Law No. 2, 2010	2010-05-10	14:2.462	
Property Taxation Law, 2008	2008-12-23	13:1.112	**ss.11(2)** by Property Taxation Amendment Law No. 2, 2010 (14:2.462) **ss.12(1), 14(6), 18, 19** by Property Taxation Amendment Law, 2010 (14:2.460)
Assessment By-law	2005-12-16	10:2.586	**repealed** by Property Assessment Law, 2008 (13:1.75)
2001 Budget By-law	2001-10-18	6:1.45	
2002 Budget By-law	2002-10-06	7:1.96	
2003 Budget By-law	2003-09-05	8:1.47	
2004 Budget By-law	2004-12-02	9:1.83	
2005 Budget By-law	2005-06-08	9:2.381	
Budget By-law 2006	2006-05-18	11:1.66	
Budget By-law 2007	2007-07-12	11:2.293	
Business Licensing By-law No. 2001-04	2002-06-03	6:2.348	
By-law to Amend the Business License By-law 1981-1 By-law Amendment No. 1, 1997-1	1997-05-09	2:1.91	
Property Assessment Amendment By-law No. 00-52	2000-12-17	5:2.198	
Property Assessment Amendment By-law No. 00-54	2000-12-20	5:2.199	
2001 Property Rates By-law	2001-10-18	6:1.51	
2002 Property Rates By-law	2002-10-06	7:1.104	
2003 Property Rates By-law	2003-09-05	8:1.56	
2004 Property Rates By-law	2004-12-02	9:1.92	

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KAMLOOPS INDIAN BAND see also TK'EMLÚPS TE SECWÉPEMC (continued) / BANDE INDIENNE KAMLOOPS voir aussi TK'EMLÚPS TE SECWÉPEMC (suite)			
2005 Property Rates By-law	2005-06-08	9:2.390	
Property Rates By-law 2006	2006-05-18	11:1.73	
Property Rates By-law 2007	2007-07-12	11:2.301	
Property Tax Expenditure By-law	1997-07-29	2:1.123	
Property Taxation and Assessment Amendment By-law No. 00-51	2000-12-17	5:2.200	
Property Taxation By-law	2005-12-16	10:2.617	**repealed** by Property Taxation Law, 2008 (13:1.112)
1999 Rates and Budget By-law	1999-07-20	3:2.309	
2000 Rates and Budget By-law	2000-09-30	5:1.5	
Sales Tax By-law, 1998	1998-09-01	3:1.38	
Sun Rivers Budget By-law 2006	2006-05-31	11:1.85	
Sun Rivers Budget By-law 2007	2007-07-12	11:2.315	
Sun Rivers Property Rates By-law 2006	2006-05-31	11:1.88	
Sun Rivers Property Rates By-law 2007	2007-07-12	11:2.318	
Taxation Amendment By-law 1997-3	1997-09-30	2:2.486	
Taxation and Implementation Amendment By-law 1997-02	1997-07-04	2:1.129	
KANAKA BAR INDIAN BAND / BANDE INDIENNE KANAKA BAR			
2004 Rates By-law	2004-06-04	8:2.359	
2006 Rates By-law	2006-12-11	11:1.92	

2008 Rates By-law	2009-06-02	13:4.2503
2010 Rates By-law	2011-08-30	16:1.469
2011 Rates By-law	2011-12-20	16:2.1224
2012 Rates By-law	2012-09-13	17:1.543
KITSELAS FIRST NATION / PREMIÈRE NATION KITSELAS		
Annual Expenditure Law, 2013	2013-06-14	17:3.1485
Annual Rates Law, 2013	2013-06-14	17:3.1489
Financial Administration Law, 2012 (FMB approved Law on 2012-11-26)	see CIF, s. 106	17:2.835
Property Assessment Act, 2012	2012-06-21	16:4.2200
Property Taxation Act, 2012	2012-06-21	16:4.2235
KITSUMKALUM FIRST NATION / PREMIÈRE NATION KITSUMKALUM		
Property Assessment and Taxation By-law	2005-09-28	10:1.39
K'ÓMOKS FIRST NATION / PREMIÈRE NATION K'ÓMOKS		
Annual Expenditure Law, 2012	2012-06-01	16:3.1542
Annual Expenditure Law, 2013	2013-05-24	17:3.1492
Annual Rates Law, 2012	2012-06-01	16:3.1545
Annual Rates Law, 2013	2013-05-24	17:3.1496
Property Assessment Law, 2011	2011-10-06	16:1.154
Property Taxation Law, 2011	2011-10-06	16:1.190
KWADACHA / KWADACHA		
Financial Administration Law, 2013 (FMB approved Law on 2013-04-29)	see CIF, s. 103	17:3.1499
KWANTLEN FIRST NATION / PREMIÈRE NATION KWANTLEN		
Property Assessment and Taxation Amendment By-law No. 01	2006-03-30	10:2.661
Property Assessment and Taxation Amendment By-law No. 01-2006	2006-10-10	11:1.96

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KWANTLEN FIRST NATION (continued) / PREMIÈRE NATION KWANTLEN (suite)			
Property Assessment and Taxation Amendment By-law No. 02-2009	2009-09-14	13:4.2505	
Property Assessment and Taxation By-law	2004-11-02	9:1.101	**s.46(1)** by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661); Property Assessment and Taxation Amendment By-law No. 02-2009 (13:4.2505) **s.49** by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661); Property Assessment and Taxation Amendment By-law No. 01-2006 (11:1.96); Property Assessment and Taxation Amendment By-law No. 02-2009 (13:4.2505) **s.60(1)** by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)
2005 Rates By-law	2006-03-30	10:2.657	
2006 Rates By-law	2006-10-10	11:1.94	
2007 Rates By-law	2007-06-25	11:2.322	
2008 Rates By-law	2008-08-12	13:1.539	
2009 Rates By-law	2009-09-14	13:4.2506	
2010 Rates By-law	2010-06-11	14:2.777	
2011 Rates By-law	2011-06-07	15:3.1835	
2012 Rates By-law	2012-05-29	16:4.2718	

2013 Rates By-law	2013-06-26	17:4.2689
Taxation Expenditure By-law	2009-09-14	13:4.2508
Taxation Expenditure By-law	2010-06-11	14:2.779
Taxation Expenditure By-law	2011-06-07	15:3.1837
Taxation Expenditure By-law	2012-05-29	16:4.2720
Taxation Expenditure By-law	2013-06-26	17:4.2691
KWAW-KWAW-APILT FIRST NATION / PREMIÈRE NATION KWAW-KWAW APILT		
Annual Expenditure Law, 2009	2009-08-07	13:4.2148
Annual Expenditure Law, 2010	2010-05-29	14:2.464
Annual Expenditure Law, 2011	2011-05-27	15:3.1560
Annual Expenditure Law, 2012	2012-06-01	16:3.1548
Annual Expenditure Law, 2013	2013-05-24	17:3.1551
Annual Rates Law, 2009	2009-08-07	13:4.2152
Annual Rates Law, 2010	2010-05-29	14:2.468
Annual Rates Law, 2011	2011-05-27	15:3.1563
Annual Rates Law, 2012	2012-06-01	16:3.1551
Annual Rates Law, 2013	2013-05-24	17:3.1555
Property Assessment Law, 2012	2012-03-28	16:3.1554
Property Taxation Law, 2012	2012-03-28	16:3.1591
Exemption By-law 1998	1998-08-11	3:1.43
Exemption By-law 1999	1999-07-20	3:2.316
Exemption By-law 2001	2001-07-31	6:1.54
Property Tax Expenditure By-law	2000-10-19	5:1.16
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	2000-10-19	5:1.23
1998 Rates By-law	1998-08-11	3:1.44
1999 Rates By-law	1999-07-20	3:2.317
2000 Rates By-law	2000-09-21	5:1.14

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KWAW-KWAW-APILT FIRST NATION (continued) / PREMIÈRE NATION KWAW-KWAW APILT (suite)			
2001 Rates By-law	2001-06-12	5:2.203	
Rates By-law No. 2003	2003-08-29	8:1.65	
Rates By-law No. 2004	2004-06-17	9:1.153	
Rates By-law No. 2005	2005-05-31	9:2.399	
Rates By-law No. 2006	2006-07-10	11:1.98	
Rates By-law No. 2007	2007-07-10	11:2.324	
Rates By-law No. 2008	2008-08-12	13:1.541	
LAKAHAHMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION / PREMIÈRE NATION LAKAHAHMEN voir aussi PREMIÈRE NATION LEQ'Á:MEL			
Exemption By-law 1998	1998-08-11	3:1.47	
Exemption By-law 1999	1999-09-07	4:1.9	
Exemption By-law 2000	2000-12-05	5:1.26	
Exemption By-law 2001	2001-06-15	5:2.207	
Property Tax Expenditure By-law	2000-09-21	5:1.27	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	2000-09-21	5:1.34	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03	2001-02-24	5:2.208	
1998 Rates By-law	1998-08-11	3:1.48	
1999 Rates By-law	1999-09-07	4:1.10	
2000 Rates By-law	2000-09-21	5:1.24	
2001 Rates By-law	2001-06-15	5:2.205	
2002 Rates By-law	2002-10-06	7:2.489	

LAKE BABINE NATION / NATION LAKE BABINE
Financial Administration By-law 2003-07-15 8:1.67
LAX KW'ALAAMS
Financial Administration Law ..... see CIF, s. 104 17:4.2407
(FMB approved Law on 2013-07-22)
LEQ'Á:MEL FIRST NATION see also LAKAHAHMEN FIRST NATION / PREMIÈRE NATION LEQ'Á:MEL voir aussi PREMIÈRE NATION LAKAHAHMEN
Annual Expenditure Law, 2008..... 2008-06-06 12:2.265
Annual Expenditure Law, 2009..... 2009-06-11 13:3.1637
Annual Expenditure Law, 2010..... 2010-06-05 14:2.471
Annual Expenditure Law, 2011..... 2011-05-27 15:3.1566
Annual Expenditure Law, 2012..... 2012-06-08 16:3.1628
Annual Expenditure Law, 2013..... 2013-06-14 17:3.1558
Annual Rates Law, 2008 ..... 2008-06-06 12:2.272
Annual Rates Law, 2009 ..... 2009-06-11 13:3.164
Annual Rates Law, 2010 ..... 2010-06-05 14:2.475
Annual Rates Law, 2011 ..... 2011-05-27 15:3.1569
Annual Rates Law, 2012 ..... 2012-06-08 16:3.1632
Annual Rates Law, 2013 ..... 2013-06-14 17:3.1562
Property Assessment Law, 2009..... 2009-06-11 13:3.1644
Property Taxation Law, 2009 ..... 2009-06-11 13:3.1681

Railway Right-of-Way Rates By-law
No. 2004-2 ..... 2004-11-15 9:1.155
Railway Right-of-Way Rates By-law
No. 2005-2 ..... 2005-07-04 10:1.92
Railway Right-of-Way Rates By-law
No. 2006-2 ..... 2006-08-04 11:1.100

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LEQ'Á:MEL FIRST NATION see also LAKAHAHMEN FIRST NATION (continued) / PREMIÈRE NATION LEQ'Á:MEL voir aussi PREMIÈRE NATION LAKAHAHMEN (suite)			
Railway Right-of-Way Rates By-law No. 2007-2	2007-08-07	11:2.326	
2003 Rates By-law	2003-08-29	8:1.100	
Rates By-law No. 2004	2004-06-17	9:1.158	
Rates By-law No. 2005	2005-07-04	10:1.95	
Rates By-law No. 2006	2006-08-04	11:1.103	
Rates By-law No. 2007	2007-08-07	11:2.329	
LHEIDLI T'ENNEH / LHEIDLI T'ENNEH			
Annual Expenditure Law, 2012	2012-08-04	17:1.71	
Annual Expenditure Law, 2013	2013-09-26	17:4.2458	
Annual Rates Law, 2012	2012-08-04	17:1.76	
Annual Rates Law, 2013	2013-09-26	17:4.2463	
Land Code	2000-12-01	5:2.209	
1999 Rates By-law	1999-09-03	4:1.12	
2000 Rates By-law	2000-12-05	5:1.35	
2001 Rates By-law	2001-08-25	6:1.55	
2002 Rates By-law	2002-09-01	7:1.112	
2003 Rates By-law	2003-11-18	8:2.361	
2004 Rates By-law	2004-12-02	9:1.160	
2007 Rates By-law	2008-01-16	12:2.681	
2008 Rates By-law	2009-03-17	13:3.1960	

Rates By-law 2011	2012-03-09	16:2.1226
Taxation and Assessment Amending By-law No. 1997-1	1997-10-24	2:2.492
Taxation Rates By-law, 1998-TX01	1998-06-10	2:2.507
LHEIT-LIT'EN NATION INDIAN BAND / BANDE INDIENNE LHEIT-LIT'EN NATION		
Taxation Rates By-law, 1996	1997-01-13	2:1.134
Taxation Rates By-law, 1997	1997-06-20	2:1.135
LILLOOET INDIAN BAND / BANDE INDIENNE LILLOOET		
Property Tax Expenditure By-law	1997-03-20	2:1.136
Rates By-law 1996-T02	1997-04-28	2:1.144
Rates By-law 1997-T01	1997-06-20	2:1.145
Rates By-law 1998-T01	1998-06-18	2:2.508
Rates By-law 1999-T01	1999-09-03	4:1.14
Taxation Amending By-law No. 1996-T02	1997-03-20	2:1.146
LITTLE SHUSWAP INDIAN BAND / BANDE INDIENNE LITTLE SHUSWAP		
2005 Railway Right-of-Way Tax Rates By-law	2005-07-11	10:1.97
2007 Railway Right-of-Way Tax Rates By-law	2007-07-10	11:2.331
Rates By-law 1997-T02	1997-05-30	2:1.148
Rates By-law 1998-T02	1998-06-10	2:2.509
Rates By-law 1999-T02	1999-05-31	3:2.320
Rates By-law 2000-T02	2000-09-21	5:1.37
Rates By-law 2001-T02	2001-06-02	5:2.241
Rates By-law 2002-T02	2002-05-29	6:2.382
Rates By-law 2003-T02	2003-06-01	7:2.491
Rates By-law 2004-T02	2004-07-06	9:1.162
Rates By-law 2005-T02	2005-07-11	10:1.99
Rates By-law 2006-T02	2006-06-16	10:2.663
Rates By-law 2007-T02	2007-06-04	11:2.333

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LITTLE SHUSWAP INDIAN BAND (continued) / BANDE INDIENNE LITTLE SHUSWAP (suite)			
Rates By-law 2008-T02	2008-09-04	13:1.543	
Rates By-law 2009-T02	2009-09-29	13:4.2514	
Rates By-law 2010-T02	2010-06-21	14:2.785	
Rates By-law No. 2011-T02	2011-08-12	16:1.471	
Rates By-law No. 2012-T02	2012-08-22	17:1.545	
Resolution Amendment to Property Taxation By-law PR-95-02	2007-04-13	11:2.334	
LOWER KOOTENAY INDIAN BAND / BANDE INDIENNE LOWER KOOTENAY			
Annual Expenditure Law, 2008	2008-06-13	12:2.275	
Annual Expenditure Law, 2009	2009-06-11	13:3.1716	
Annual Expenditure Law, 2010	2010-07-06	14:2.478	
Annual Expenditure Law, 2011	2011-06-15	15:3.1572	
Annual Expenditure Law, 2012	2012-07-13	17:1.79	
Annual Expenditure Law, 2013	2013-06-27	17:3.1565	
Annual Rates Law, 2008	2008-06-13	12:2.280	
Annual Rates Law, 2009	2009-06-11	13:3.1720	
Annual Rates Law, 2010	2010-07-06	14:2.481	
Annual Rates Law, 2011	2011-06-15	15:3.1575	
Annual Rates Law, 2012	2012-07-13	17:1.82	
Annual Rates Law, 2013	2013-06-27	17:3.1569	
Financial Administration Law, 2012 (FMB approved Law on 2012-09-24)	see CIF, s. 106	17:1.85	

Property Assessment Law, 2008	2008-07-10	12:2.283
Property Taxation Law, 2008	2008-07-10	12:2.321
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40))	1997-11-06	2:2.510
Property Tax Expenditure By-law	1997-11-06	2:2.516
1997 Rates By-law	1997-05-29	2:1.149
1998 Rates By-law	1998-06-01	2:2.513
1999 Rates By-law	1999-05-31	3:2.321
2000 Rates By-law	2000-12-05	5:1.38
2001 Rates By-law	2001-12-19	6:2.383
2002 Rates By-law	2002-10-10	7:2.492
2003 Rates By-law	2003-04-30	7:2.494
2004 Rates By-law	2004-08-18	9:1.163
2005 Rates By-law	2005-07-29	10:1.100
Rates By-law 2006	2006-06-16	10:2.664
Rates By-law 2007	2007-06-25	11:2.335
Lower Nicola Indian Band / Bande indienne Lower Nicola		
Annual Expenditure Law, 2008	2008-07-10	12:2.357
Annual Expenditure Law, 2009	2009-06-26	13:4.2155
Annual Expenditure Law, 2010	2010-07-31	14:2.484
Annual Expenditure Law, 2011	2011-06-24	15:3.1578
Annual Expenditure Law, 2012	2012-07-13	17:1.137
Annual Expenditure Law, 2013	2013-07-12	17:4.2466
Annual Rates Law, 2008	2008-07-10	12:2.362
Annual Rates Law, 2009	2009-06-26	13:4.2160
Annual Rates Law, 2010	2010-07-31	14:2.491
Annual Rates Law, 2011	2011-06-24	15:3.1584

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LOWER NICOLA INDIAN BAND (continued) / BANDE INDIENNE LOWER NICOLA (suite)			
Annual Rates Law, 2012	2012-07-13	17:1.143	
Annual Rates Law, 2013	2013-07-12	17:4.2473	
Property Assessment Law, 2009	2009-06-05	13:3.1723	
Property Taxation Law, 2009	2009-06-05	13:3.1759	**s.25** by Property Taxation Law Amending Law, 2009 (13:3.1794)
Property Taxation Law Amending Law, 2009	2009-06-05	13:3.1794	
1997 Annual Tax Rates By-law Number 12	1997-07-14	2:1.151	
1998 Annual Tax Rates By-law Number 14	1998-08-04	3:1.50	
1999 Annual Tax Rates By-law	1999-05-31	3:2.324	
Annual Tax Rates By-law for 2000	2000-06-04	4:2.219	
Annual Tax Rates By-law for 2001	2001-08-02	6:1.57	
Annual Tax Rates By-law for 2002	2002-09-01	7:1.114	
Annual Tax Rates By-law for 2003	2003-05-29	8:1.102	
Annual Tax Rates By-law for 2004	2004-05-25	8:2.363	
Annual Tax Rates By-law for 2005	2005-07-06	10:1.102	
Annual Tax Rates By-law for 2006	2006-08-01	11:1.105	
Annual Tax Rates By-law for 2007	2007-08-07	11:2.337	
Property Assessment Amending By-law Number 11	1997-07-23	2:1.154	
Property Assessment By-law Amendment By-law Number 12	2001-01-21	5:2.242	

LOWER SIMILKAMEEN INDIAN BAND / BANDE INDIENNE LOWER SIMILKAMEEN			
2002 Assessment By-law	2002-11-30	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation)	1998-01-22	2:2.523	
Expenditure By-law	2002-11-30	7:1.165	
Property Assessment and Taxation By-law	1997-10-20	2:2.526	
Property Tax Expenditure By-law No. 1998.03	1998-05-25	3:1.54	
Property Taxation By-law	2002-11-30	7:1.170	**ss.14(1), 14(2), 14(3)** by Property Taxation By-law, Amendment By-law No. 1-2004 (9:1.167)
Property Taxation By-law, Amendment By-law No. 1-2004	2004-12-08	9:1.167	
1998 Rates By-law	1998-12-23	3:2.329	
1999 Rates By-law	2000-02-08	4:2.222	
2000 Rates By-law	2001-02-07	5:2.244	
Tax Rates By-law No. 1, 2004	2004-12-08	9:1.165	
Tax Rates By-law No. 1, 2005	2005-07-29	10:1.104	
Tax Rates By-law No. 01.2007	2007-06-25	11:2.339	
Tax Rates By-law No. 01.2008	2008-06-26	13:1.544	
Tax Rates By-law No. 01.2009	2009-07-06	13:3.1962	
Tax Rates By-law No. 01.2010	2010-06-16	14:2.786	
Tax Rates By-law No. 01.2011	2011-07-13	15:3.1843	
Tax Rates By-law No. 01.2012	2012-07-07	17:1.547	
MATSQUI FIRST NATION / PREMIÈRE NATION MATSQUI			
Annual Expenditure Law, 2008	2008-10-11	13:1.147	
Annual Expenditure Law, 2009	2009-06-11	13:3.1796	
Annual Expenditure Law, 2010	2010-07-31	14:2.494	

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Annual Expenditure Law, 2011	2011-07-09	15:3.1587	
Annual Expenditure Law, 2012	2012-06-21	16:4.2269	
Annual Expenditure Law, 2013	2013-07-26	17:4.2476	
Annual Rates Law, 2008	2008-10-11	13:1.152	
Annual Rates Law, 2009	2009-06-11	13:3.1801	
Annual Rates Law, 2010	2010-07-31	14:2.499	
Annual Rates Law, 2011	2011-07-09	15:3.1591	
Annual Rates Law, 2012	2012-06-21	16:4.2273	
Annual Rates Law, 2013	2013-07-26	17:4.2481	
Exemption By-law 1998	1998-08-10	3:1.59	
Exemption By-law 1999	1999-07-30	4:1.15	
Property Tax Expenditure By-law	2003-01-15	7:2.498	
Property Tax Expenditure By-law	2003-11-23	8:2.368	
Property Tax Expenditure By-law	2005-10-03	10:1.106	
Property Tax Expenditure By-law	2007-01-26	11:2.341	
Property Tax Expenditure By-law - 2007	2008-04-14	12:2.683	
2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04	2002-09-01	7:1.224	
1998 Rates By-law	1998-08-10	3:1.60	
1999 Rates By-law	1999-07-30	4:1.16	
2000 Rates By-law No. 2000-02	2000-12-20	5:2.246	
2002 Rates By-law No. 2002-02	2002-12-18	7:2.496	

2003 Rates By-law No. 2003-02	2003-11-23	8:2.366	
Rates By-law No. 2005-02	2005-10-03	10:1.112	
Rates By-law No. 2006-02	2007-01-26	11:2.347	
Rates By-law No. 2007-02	2008-04-14	12:2.689	
McLeod Lake Indian Band / Bande indienne McLeod Lake			
Property Tax By-law	1997-02-03	2:1.159	
Metlakatla First Nation / Première Nation Metlakatla			
Annual Expenditure Law, 2011	2011-12-15	16:1.227	
Annual Expenditure Law, 2012	2012-08-17	17:1.146	
Annual Expenditure Law, 2013	2013-09-26	17:4.2484	
Annual Rates Law, 2011	2011-12-15	16:1.231	
Annual Rates Law, 2012	2012-08-17	17:1.150	
Annual Rates Law, 2013	2013-09-26	17:4.2488	
Financial Administration Law, 2011 (FMB approved Law on 2012-02-15)	see CIF, s. 93	16:3.1635	
Property Assessment and Taxation By-law	2005-09-28	10:1.114	
2006 Rates By-law	2006-08-04	11:1.107	**Sch. A** by 2006 Rates By-law Amendment (11:2.349)
2006 Rates By-law Amendment	2007-02-16	11:2.349	
2008 Tax Rates By-law	2008-11-17	13:1.546	
Moricetown Indian Band / Bande indienne Moricetown			
Annual Expenditure Law, 2008	2008-06-13	12:2.365	
Annual Expenditure Law, 2009	2009-08-07	13:4.2163	
Annual Expenditure Law, 2010	2010-09-22	15:1.51	
Annual Expenditure Law, 2011	2011-07-09	15:3.1594	
Annual Expenditure Law, 2012	2012-08-04	17:1.153	
Annual Expenditure Law, 2013	2013-08-17	17:4.2491	
Annual Rates Law, 2008	2008-06-13	12:2.370	

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MORICETOWN INDIAN BAND (continued) / BANDE INDIENNE MORICETOWN (suite)			
Annual Rates Law, 2009	2009-08-07	13:4.2166	
Annual Rates Law, 2010	2010-09-22	15:1.54	
Annual Rates Law, 2011	2011-07-09	15:3.1597	
Annual Rates Law, 2012	2012-08-04	17:1.157	
Annual Rates Law, 2013	2013-08-17	17:4.2495	
Financial Administration Law, 2010	2010-11-10	15:1.57	
Property Assessment Law, 2009	2009-08-07	13:4.2169	
Property Taxation Law, 2009	2009-08-07	13:4.2206	
Financial Administration By-law	2003-01-14	7:2.505	
Property Assessment and Taxation By-law	2002-11-27	7:1.225	**repealed** by Moricetown Indian Band Property Assessment Law, 2009 (13:4.2169) and Property Taxation Law, 2009 (13:4.2206)
2003 Rates By-law	2003-07-14	8:1.105	
2004 Rates By-law	2004-08-18	9:1.169	
2005 Rates By-law	2005-07-06	10:1.166	
Rates By-law 2006	2006-08-04	11:1.109	
Rates By-law 2007	2007-09-07	12:1.23	
MOUNT CURRIE / MOUNT CURRIE			
Financial Administration Law, 2013 (FMB approved Law on 2013-03-28)	see CIF, s. 93	17:3.1572	
MUSQUEAM INDIAN BAND / BANDE INDIENNE MUSQUEAM			
Assessment Amendment By-law	2007-01-29	11:2.351	

Capital Projects By-law 2011 #1	2011-12-20	16:2.1228
Property Tax Expenditure By-law	1998-06-10	3:1.65
Property Tax Expenditure By-law	2002-07-15	6:2.387
Property Tax Expenditure By-law	2003-06-17	8:1.110
Property Tax Expenditure By-law	2004-07-06	9:1.173
Property Tax Expenditure By-law	2005-07-16	10:1.170
Property Tax Expenditure By-law	2006-08-29	11:1.113
Property Tax Expenditure By-law	2007-09-07	12:1.28
Property Tax Expenditure By-law	2009-10-19	13:4.2515
1997 Annual Tax Rates By-law	1997-05-30	2:1.216
1998 Rates By-law No. 1998-02	1998-06-10	3:1.63
1999 Rates By-law No. 1999-01	1999-05-31	3:2.331
2000 Rates By-law No. 2000-01	2000-06-04	4:2.224
2001 Rates By-law No. 2001-01	2001-09-20	6:1.60
2002 Rates By-law No. 2002-01	2002-07-15	6:2.385
2003 Rates By-law No. 2003-01	2003-06-17	8:1.108
2004 Rates By-law No. 2004-01	2004-07-06	9:1.171
2005 Rates By-law No. 2005-01	2005-07-16	10:1.168
2006 Rates By-law No. 2006-02	2006-08-29	11:1.111
2007 Rates By-law No. 2007-01	2007-09-07	12:1.26
2009 Rates By-law No. 2009-01	2009-10-19	13:4.2522
2010 Rates By-law No. 2010-01	2010-06-16	14:2.788
2011 Rates By-law No. 2011-01	2011-07-21	15:3.1845
2012 Rates By-law No. 2012-01	2012-07-07	17:1.549
Taxation Amendment By-law	2007-01-29	11:2.356
Taxation Supplemental By-law 2009	2009-06-02	13:3.1964
NADLEH WHUT'EN BAND / BANDE NADLEH WHUT'EN		
Annual Expenditure Law, 2012	2012-08-04	17:1.160

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NADLEH WHUT'EN BAND (continued) / BANDE NADLEH WHUT'EN (suite)			
Annual Expenditure Law, 2013	2013-06-14	17:3.1615	
Annual Rates Law, 2012	2012-06-15	16:3.1682	
Annual Rates Law, 2013	2013-06-14	17:3.1619	
Property Assessment Law, 2013	2013-03-27	17:2.887	
Property Taxation Law, 2013	2013-03-27	17:2.924	
Annual Tax Expenditure By-law, 2011	2011-08-17	16:1.472	
Financial Administration By-law	1999-06-28	3:2.337	
Property Assessment and Taxation Amending By-law	1999-09-03	4:1.19	
Property Assessment and Taxation By-law	1999-04-07	3:2.348	**ss.12, 19, 24(1), 46(1), 49** by Property Assessment and Taxation Amending By-law (4:1.19) **repealed** by Property Assesment Law, 2013 (17:2.887) and Property Taxation Law, 2013 (17:2.924)
1999 Rates By-law	1999-03-23	3:2.335	**Sch. A** by 1999 Rates By-law Amending By-law (3:2.333)
Rates By-law 2006	2006-06-16	10:2.666	
Rates By-law 2007	2007-09-07	12:1.35	
Rates By-law 2008	2008-09-10	13:1.548	
Rates By-law 2009	2009-09-14	13:4.2524	

Rates By-law 2010 ..... 2010-09-21 15:1.547
Rates By-law 2011 ..... 2011-08-17 16:1.475
1999 Rates By-law Amending By-law 1999-07-20 3:2.333
2000 Rates By-law Amending By-law..... 2000-06-25 4:2.226
2001 Rates By-law Amending By-law..... 2001-08-02 6:1.62
2002 Rates By-law Amending By-law..... 2002-08-05 7:1.276
2003 Rates By-law Amending By-law..... 2003-04-29 8:1.118
2004 Rates By-law Amending By-law..... 2004-06-17 8:2.374
2005 Rates By-law Amending By-law..... 2005-07-22 10:1.178
Taxation Expenditure By-law 2010..... 2010-09-21 15:1.549

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Property Assessment and Taxation By-law..... 2000-09-30 5:1.40

NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION / BANDE INDIENNE NANAIMO voir aussi PREMIÈRE NATION SNUNEYMUXW
Annual Tax Rates By-law No. 1, 1996..... 1997-01-09 2:1.218
Property Tax Expenditure By-law..... 1997-04-07 2:1.220

NESKONLITH INDIAN BAND / BANDE INDIENNE NESKONLITH
Annual Expenditure Law, 2008..... 2008-11-08 13:1.155
Annual Expenditure Law, 2009..... 2009-09-04 13:4.2240
Annual Expenditure Law, 2010..... 2010-07-06 14:2.502
Annual Expenditure Law, 2011..... 2011-06-24 15:3.1600
Annual Expenditure Law, 2012..... 2012-06-15 16:3.1685
Annual Expenditure Law, 2013..... 2013-07-12 17:4.2498
Annual Rates Law, 2008 ..... 2008-11-08 13:1.160
Annual Rates Law, 2009 ..... 2009-09-04 13:4.2244
Annual Rates Law, 2010 ..... 2010-07-06 14:2.506
Annual Rates Law, 2011 ..... 2011-06-24 15:3.1603
Annual Rates Law, 2012 ..... 2012-06-15 16:3.1688
Annual Rates Law, 2013 ..... 2013-07-12 17:4.2502

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NESKONLITH INDIAN BAND (continued) / BANDE INDIENNE NESKONLITH (suite)			
Property Assessment Amendment Law, 2011-01	2011-11-18	16:1.234	
Property Assessment Law, 2010	2010-12-16	15:1.105	**ss.29(2)** by Property Assessment Amendment Law, 2011-01 (16:1.234)
Property Taxation Law, 2010	2010-12-16	15:1.142	
2007 Railway Right-of-Way Tax Rates By-law	2008-01-16	12:2.691	
1997 Rates By-law	1997-07-23	2:1.226	
1998 Rates By-law	1998-09-21	3:1.73	
1999 Rates By-law	1999-12-22	4:2.229	
2001 Rates By-law	2001-10-31	6:1.65	
2003 Rates By-law	2003-09-30	8:1.120	
2004 Rates By-law	2004-11-02	9:1.179	
2005 Rates By-law	2005-12-22	10:2.668	
2006 Rates By-law	2007-01-24	11:2.361	
2007 Rates By-law	2008-01-16	12:2.693	
NICOMEN INDIAN BAND / BANDE INDIENNE NICOMEN			
Property Tax Expenditure By-law	2005-07-22	10:1.182	**repealed** by Property Tax Expenditure By-law (13:1.550)
Property Tax Expenditure By-law	2008-08-28	13:1.550	
Property Tax Expenditure By-law	2009-07-06	13:3.1967	
Property Tax Expenditure By-law	2010-08-28	15:1.555	

Property Tax Expenditure By-law	2011-08-17	16:1.477	
Property Tax Expenditure By-law	2012-08-22	17:1.551	
2004 Rates By-law	2004-07-06	8:2.376	
2005 Rates By-law	2006-07-22	10:1.180	
Rates By-law 2006	2006-12-07	11:1.120	
Rates By-law 2007	2007-08-07	11:2.363	
Rates By-law 2008	2008-08-28	13:1.557	
Rates By-law 2009	2009-07-06	13:3.1974	
Rates By-law 2010	2010-08-28	15:1.562	
Rates By-law	2012-08-22	17:1.557	
2011 Rates By-law	2011-08-17	16:1.484	
OHAMIL INDIAN BAND see SHXW'ŌWHÁMEL FIRST NATION / BANDE INDIENNE OHAMIL voir PREMIÈRE NATION SHXW'ŌWHÁMEL			
OKANAGAN INDIAN BAND			
Financial Administration By-law	2012-10-15	17:3.1922	
OLD MASSETT VILLAGE COUNCIL / CONSEIL DE OLD MASSETT VILLAGE			
Financial Management By-law	2006-06-16	10:2.670	
OSOYOOS INDIAN BAND / BANDE INDIENNE OSOYOOS			
Amendment No. 1 to Osoyoos Indian Band Property Assessment Law, 2009	2011-06-01	15:3.1606	
Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009	2010-01-01	14:1.75	repealed by Property Taxation Law, 2012 (17:2.960)
Amendment No. 2 to Osoyoos Indian Band Property Taxation Law, 2009	2011-06-01	15:3.1607	repealed by Property Taxation Law, 2012 (17:2.960)
Amendment No. 3 to Osoyoos Indian Band Property Taxation Law, 2009	2012-02-10	16:2.740	repealed by Property Taxation Law, 2012 (17:2.960)

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OSOYOOS INDIAN BAND (continued) / BANDE INDIENNE OSOYOOS (suite)			
Annual Expenditure Law, 2008	2008-06-13	12:2.373	
Annual Expenditure Law, 2009	2009-07-03	13:4.2247	
Annual Expenditure Law, 2010	2010-06-05	14:2.509	
Annual Expenditure Law, 2011	2011-06-01	15:3.1608	
Annual Expenditure Law, 2012	2012-06-01	16:3.1691	
Annual Expenditure Law, 2013	2013-05-24	17:3.1622	
Annual Rates Law, 2008	2008-06-13	12:2.380	
Annual Rates Law, 2009	2009-07-03	13:4.2252	
Annual Rates Law, 2010	2010-06-05	14:2.515	
Annual Rates Law, 2011	2011-06-01	15:3.1615	
Annual Rates Law, 2012	2012-06-01	16:3.1697	
Annual Rates Law, 2013	2013-05-24	17:3.1628	
Borrowing Agreement Law, 2012	2012-02-10	16:2.742	
Financial Administration Law, 2011 (FMB approved Law on 2011-11-23)	see CIF, s. 106	16:2.771	
Property Assessment Law, 2009	2009-11-01	13:4.2256	**ss.22(1)(b), 29(2)** by Amendment No. 1 to Osoyoos Indian Band Property Assessment Law, 2009 (15:3.1606)
Property Taxation Law, 2009	2009-11-01	13:4.2293	**para. 8(1)(b)** by Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009 (14:1.75) **s.11.1** by Amendment No. 3 to Osoyoos Indian Band Property Taxation Law, 2009 (16:2.740)

Property Taxation Law, 2012	2013-01-01	17:2.960
Assessment Amendment By-law 2005-1	2005-09-28	10:1.189
Tax Rates By-law No. 001, 1997	1997-07-29	2:1.227
Tax Rates By-law No. 001, 1998	1998-07-02	3:1.74
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Tax Rates By-law No. 001, 2000	2000-07-27	5:2.249
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Tax Rates By-law No. 001, 2003	2003-07-14	8:1.122
Tax Rates By-law No. 001, 2004	2004-06-11	8:2.378
Tax Rates By-law No. 001, 2005	2005-08-16	10:1.197
Tax Rates By-law No. 001, 2006	2006-07-10	10:2.692
Tax Rates By-law No. 001, 2007	2007-06-25	11:2.365
Taxation Amendment By-law 2005-1	2005-09-28	10:1.199
Taxation Expenditure By-law.....	2005-08-16	10:1.202
PAVILION INDIAN BAND see also TS'KW'AYLAXW FIRST NATION / BANDE INDIENNE PAVILION voir aussi PREMIÈRE NATION TS'KW'AYLAXW		
Rates By-law 1997-T05	1997-07-14	2:1.229
Rates By-law 1998-T05	1998-06-09	2:2.583
Rates By-law 1999-T05	1999-05-31	3:2.399
Rates By-law 2000-T05	2000-07-08	4:2.230

s.12(3) by Amendment No. 2 to Osoyoos Indian Band Property Taxation Law, 2009 (15:3.1607)
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Rates By-law 2001-T05	2001-08-06	6:1.67	
Rates By-law 2002-T05	2002-09-15	7:1.278	
Rates By-law 2003-T05	2003-06-09	8:1.124	
Rates By-law 2004-T05	2004-05-05	8:2.380	
Taxation and Assessment Amending By-law No. 1997-1	1997-07-14	2:1.230	
PENTICTON INDIAN BAND / BANDE INDIENNE PENTICTON			
Expenditure By-law	2008-02-01	12:2.695	
Expenditure By-law Annual Budget 2009	2009-07-10	13:3.1976	
Expenditure By-law Annual Budget 2010	2010-06-21	15:1.564	
Expenditure By-law Annual Budget 2011	2011-06-14	15:3.1847	
Expenditure By-law Annual Budget 2012	2012-05-29	16:4.2726	
Expenditure By-law Annual Budget 2013	2013-06-26	17:4.2697	
Property Assessment By-law 07-TX-01	2008-02-01	12:2.701	
Property Taxation By-law 07-TX-02	2008-02-01	12:2.745	**Sch. II** by 2009 Tax Rates Schedule Amending By-law (13:3.1976) **Sch. II** by 2011 Tax Rate Schedule Amending By-law (15:3.1850)
2009 Tax Rate Schedule Amending By-law	2009-07-10	13:3.1979	
2010 Tax Rate Schedule Amending By-law	2010-06-21	15:1.567	
2011 Tax Rate Schedule Amending By-law	2011-06-14	15:3.1850	
2012 Tax Rate Schedule Amending By-law	2012-05-29	16:4.2729	

2013 Tax Rate Schedule Amending By-law.....	2013-06-26	17:4.2700
POPKUM FIRST NATION / PREMIÈRE NATION POPKUM		
Annual Expenditure Law, 2010.....	2010-07-31	14:2.519
Annual Expenditure Law, 2011.....	2011-05-27	15:3.1619
Annual Expenditure Law, 2012.....	2012-06-01	16:3.1701
Annual Expenditure Law, 2013.....	2013-05-31	17:3.1633
Annual Rates Law, 2010	2010-07-31	14:2.522
Annual Rates Law, 2011	2011-05-27	15:3.1622
Annual Rates Law, 2012	2012-06-01	16:3.1704
Annual Rates Law, 2013	2013-05-31	17:3.1637
Property Assessment By-law.....	2005-11-16	10:1.209
Property Taxation By-law	2005-11-16	10:1.247
Tax Rates By-law 2006	2006-08-10	11:1.122
Tax Rates By-law 2007	2007-09-07	12:1.37
Tax Rates By-law 2008	2008-08-12	13:1.559
SCOWLITZ FIRST NATION / PREMIÈRE NATION SCOWLITZ		
Property Taxation Amendment By-law No. 1-2005 ...	2006-02-01	10:2.695
Property Taxation Amendment By-law No. 1-2009 ...	2010-05-12	14:2.790
Tax Rates By-law 2005	2006-02-01	10:2.696
Tax Rates By-law 2006	2006-09-27	11:1.124
Tax Rates By-law 2007	2007-08-07	11:2.369
Tax Rates By-law 2008	2008-08-27	13:1.561
Tax Rates By-law 2009	2010-05-12	14:2.791
Tax Rates By-law 2010	2010-08-28	15:1.570
Tax Rates By-law 2011	2011-07-20	15:3.1853
Tax Rates By-law 2012	2012-06-18	16:4.2732
Tax Rates By-law 2013	2013-06-26	17:4.2703

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SEABIRD ISLAND BAND / BANDE SEABIRD ISLAND			
Annual Expenditure Law, 2008	2008-06-06	12:2.385	
Annual Expenditure Law, 2009	2009-09-16	13:4.2329	
Annual Expenditure Law, 2010	2010-07-13	14:2.525	
Annual Expenditure Law, 2011	2011-08-20	16:1.235	
Annual Expenditure Law, 2012	2012-08-17	17:1.163	
Annual Expenditure Law, 2013	2013-07-12	17:4.2505	
Annual Rates Law, 2008	2008-06-06	12:2.390	
Annual Rates Law, 2009	2009-09-16	13:4.2334	
Annual Rates Law, 2010	2010-07-13	14:2.530	
Annual Rates Law, 2011	2011-08-20	16:1.240	
Annual Rates Law, 2012	2012-08-17	17:1.168	
Annual Rates Law, 2013	2013-07-12	17:4.2511	
Assessment By-law	2001-09-20	6:1.69	
Rates By-law 1997-1	1997-05-30	2:1.232	
Rates By-law 1998-1	1998-06-09	2:2.584	
Rates By-law 1999-1	1999-05-31	3:2.400	
Rates By-law 2000-1	2000-06-04	4:2.232	
Rates By-law 2001-1	2001-06-15	5:2.253	
Rates By-law 2002-1	2002-09-01	7:1.280	
Rates By-law 2003-1	2003-08-29	8:1.126	
Rates By-law 2004-1	2004-07-13	8:2.382	
Rates By-law 2005-1	2005-07-29	10:1.278	

Rates By-law 2006-1	2006-07-10	10:2.698	
Tax Rates By-law 2007-1	2007-09-07	12:1.39	
Taxation By-law	2001-09-20	6:1.109	
SHACKAN FIRST NATION / PREMIÈRE NATION SHACKAN			
Annual Expenditure Law, 2013	2013-06-14	17:3.1640	
Annual Rates Law, 2013	2013-06-14	17:3.1644	
Property Assessment Law, 2012	2012-06-21	16:4.2276	
Property Taxation Law, 2012	2012-06-21	16:4.2313	
SHUSWAP FIRST NATION / PREMIÈRE NATION SHUSWAP			
Annual Expenditure Law, 2008	2008-05-30	12:2.393	
Annual Expenditure Law, 2009	2009-05-30	13:3.1804	
Annual Expenditure Law, 2010	2010-05-29	14:2.533	
Annual Expenditure Law, 2011	2011-06-10	15:3.1625	
Annual Expenditure Law, 2012	2012-06-08	16:3.1707	
Annual Expenditure Law, 2013	2013-05-31	17:3.1647	
Annual Rates Law, 2008	2008-05-30	12:2.400	
Annual Rates Law, 2009	2009-05-30	13:3.1811	
Annual Rates Law, 2010	2010-05-29	14:2.539	
Annual Rates Law, 2011	2011-06-10	15:3.1630	
Annual Rates Law, 2012	2012-06-08	16:3.1712	
Annual Rates Law, 2013	2013-05-31	17:3.1656	
Property Assessment Amendment Law, 2012	2012-03-28	16:2.821	
Property Assessment Law, 2008	2008-09-18	13:1.163	**s.22(1)** by Property Assessment Amendment Law, 2012 (16:2.821)
Property Taxation Law, 2008	2008-09-18	13:1.200	
Expenditure By-law No. 2005-01	2005-05-31	9:2.403	
Expenditure By-law Annual Budget 2006	2006-05-31	10:2.702	
Expenditure By-law Annual Budget 2007	2007-07-09	11:2.373	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SHUSWAP FIRST NATION (continued) / PREMIÈRE NATION SHUSWAP (suite)			
1997 Rates By-law	1997-05-30	2:1.233	
1998 Rates By-law	1998-06-09	2:2.585	
1999 Rates By-law	1999-05-31	3:2.402	
2000 Rates By-law	2000-06-25	4:2.233	
2001 Rates By-law	2001-06-14	5:2.255	
2002 Rates By-law	2002-05-29	6:2.395	
2003 Rates By-law	2003-04-09	7:2.516	
2004 Rates By-law	2004-03-31	8:2.384	
2005 Rates By-law	2005-05-31	9:2.401	
2006 Tax Rates Schedule Amending By-law	2006-05-31	10:2.700	
2007 Tax Rates Schedule Amending By-law	2007-07-09	11:2.371	
SHXWHÁ:Y VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND) / PREMIÈRE NATION SHXWHÁ:Y VILLAGE (anciennement BANDE INDIENNE SKWAY)			
Annual Expenditure Law, 2008	2008-05-30	12:2.403	
Annual Expenditure Law, 2009	2009-05-30	13:3.1814	
Annual Expenditure Law, 2010	2010-06-16	14:2.542	
Annual Expenditure Law, 2011	2011-06-10	15:3.1633	
Annual Expenditure Law, 2012	2012-06-21	16:4.2347	
Annual Expenditure Law, 2013	2013-07-12	17:4.2514	
Annual Rates Law, 2008	2008-05-30	12:2.410	
Annual Rates Law, 2009	2009-05-30	13:3.1817	
Annual Rates Law, 2010	2010-06-16	14:2.545	

Annual Rates Law, 2011	2011-06-10	15:3.1636	
Annual Rates Law, 2012	2012-06-21	16:4.2350	
Annual Rates Law, 2013	2013-07-12	17:4.2518	
Financial Administration Law, 2012 (FMB approved Law on 2012-09-24)	see CIF s. 106	17:1.171	
Property Assessment and Taxation By-law	2004-11-15	9:1.182	**s.6, Sch. II** by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234) **s.6** by Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 (11:1.126)
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02	2004-11-15	9:1.234	
Property Assessment and Taxation By-law, Amendment By-law No. 2006-03	2006-12-07	11:1.126	
Property Tax Expenditure By-law	2005-09-28	10:1.280	
2005 Rates By-law	2005-06-08	9:2.409	
2006 Rates By-law	2006-06-16	10:2.704	
2007 Rates By-law	2007-07-10	11:2.375	
SHXW'ŌWHÁMEL FIRST NATION (OHAMIL INDIAN BAND) / PREMIÈRE NATION SHXW'ŌWHÁMEL (BANDE INDIENNE OHAMIL)			
Annual Expenditure Law, 2008	2008-10-11	13:1.235	
Annual Expenditure Law, 2009	2009-09-04	13:4.2337	
Annual Expenditure Law, 2010	2010-07-31	14:2.548	
Annual Expenditure Law, 2011	2011-08-20	16:1.243	
Annual Expenditure Law, 2012	2012-08-17	17:1.223	
Annual Rates Law, 2008	2008-10-11	13:1.240	
Annual Rates Law, 2009	2009-09-04	13:4.2341	
Annual Rates Law, 2010	2010-07-31	14:2.552	

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SHXW'ŌWHÁMEL FIRST NATION (OHAMIL INDIAN BAND) (continued) / PREMIÈRE NATION SHXW'ŌWHÁMEL (BANDE INDIENNE OHAMIL) (suite)			
Annual Rates Law, 2011	2011-08-20	16:1.247	
Annual Rates Law, 2012	2012-08-17	17:1.228	
Assessment By-law	2003-12-11	8:2.386	
Rates By-law 2004-1	2004-12-02	9:1.181	
Rates By-law 2007-01	2007-08-07	11:2.377	
Taxation By-law	2003-12-11	8:2.424	
SIMPCW FIRST NATION / PREMIÈRE NATION SIMPCW			
Annual Expenditure Law, 2011	2011-07-09	15:3.1639	
Annual Expenditure Law, 2012	2012-08-17	17:1.231	
Annual Expenditure Law, 2013	2013-08-17	17:4.2521	
Annual Rates Law, 2011	2011-07-09	15:3.1642	
Annual Rates Law, 2012	2012-08-17	17:1.234	
Annual Rates Law, 2013	2013-08-17	17:4.2525	
Property Assessment Law, 2009	2009-10-22	13:4.2344	
Property Taxation Law, 2009	2009-10-22	13:4.2380	
SISKA INDIAN BAND / BANDE INDIENNE SISKA			
2005 Rates By-law	2005-07-22	10:1.286	
Rates By-law 2006	2006-08-29	11:1.128	
2008 Rates By-law	2009-03-17	13:3.1982	
2009 Rates By-law	2009-10-27	13:4.2526	
2010 Rates By-law	2011-06-14	15:3.1855	

2012 Rates By-law	2012-09-13	17:1.559
Taxation Amending By-law 2005-01	2005-03-22	9:2.411
SKAWAHLOOK FIRST NATION / PREMIÈRE NATION SKAWAHLOOK		
Annual Expenditure Law, 2009	2009-07-17	13:4.2415
Annual Expenditure Law, 2010	2010-07-13	14:2.555
Annual Expenditure Law, 2011	2011-06-10	15:3.1645
Annual Expenditure Law, 2012	2012-07-13	17:1.237
Annual Expenditure Law, 2013	2013-06-14	17:3.1659
Annual Rates Law, 2009	2009-07-17	13:4.2418
Annual Rates Law, 2010	2010-07-13	14:2.558
Annual Rates Law, 2011	2011-06-10	15:3.1648
Annual Rates Law, 2012	2012-07-13	17:1.240
Annual Rates Law, 2013	2013-06-14	17:3.1663
Tax Rates By-law 2005	2005-09-28	10:1.288
Tax Rates By-law 2006	2006-06-16	10:2.706
Tax Rates By-law 2007	2007-08-07	11:2.378
Tax Rates By-law 2008	2008-08-28	13:1.563
Taxation Expenditure By-law	2008-08-28	13:1.565
SKEETCHESTN INDIAN BAND / BANDE INDIENNE SKEETCHESTN		
Annual Expenditure Law, 2008	2008-06-06	12:2.413
Annual Expenditure Law, 2009	2009-05-30	13:3.1820
Annual Expenditure Law, 2010	2010-05-28	14:2.561
Annual Expenditure Law, 2011	2011-06-01	15:3.1651
Annual Expenditure Law, 2012	2012-06-08	16:3.1715
Annual Expenditure Law, 2013	2013-06-14	17:3.1666
Annual Rates Law, 2008	2008-06-06	12:2.419
Annual Rates Law, 2009	2009-05-30	13:3.1827
Annual Rates Law, 2010	2010-05-28	14:2.567

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SKEETCHESTN INDIAN BAND (continued) / BANDE INDIENNE SKEETCHESTN (suite)			
Annual Rates Law, 2011	2011-06-01	15:3.1657	
Annual Rates Law, 2012	2012-06-08	16:3.1721	
Annual Rates Law, 2013	2013-06-14	17:3.1672	
Financial Administration Law 2013-01 (FMB approved Law on 2013-07-22)	see CIF, s. 103	17:4.2528	
Property Assessment Law, 2008	2008-12-17	13:1.243	
Property Taxation Amendment Law, 2010	2010-07-06	14:2.570	
Property Taxation Law, 2008	2008-12-17	13:1.280	**s.2(1)** by Property Taxation Amendment Law, 2010 (14:2.570)
Annual Tax Rates By-law No. 5, 1997	1997-05-30	2:1.234	
Annual Tax Rates By-law No. 6, 1998	1998-06-09	2:2.588	
Annual Tax Rates By-law No. 6, 1999	1999-10-31	4:1.23	
Annual Tax Rates By-law No. 6, 2001	2001-09-20	6:1.141	
Annual Tax Rates By-law No. 7, 2002	2002-09-01	7:1.282	
Annual Tax Rates By-law No. 8, 2003	2003-08-29	8:1.128	
2004 Tax Rates By-law No. 9	2004-06-21	8:2.456	
2005 Tax Rates By-law No. 10	2005-07-06	10:1.290	
Tax Rates By-law 2006, No. 11	2006-07-10	11:1.136	
Tax Rates By-law 2007, No. 12	2007-09-07	12:1.47	
Financial Management By-law No. 1985-2 (Revised 1996)	1997-08-05	2:2.606	

Property Tax Expenditure By-law	2005-07-06	10:1.292
Property Tax Expenditure By-law	2006-07-10	11:1.130
Property Tax Expenditure By-law	2007-09-07	12:1.41
SKIDEGATE INDIAN BAND / BANDE INDIENNE SKIDEGATE		
Property Assessment and Taxation By-law	2002-02-01	6:2.397
SKOWKALE FIRST NATION / PREMIÈRE NATION SKOWKALE		
Annual Expenditure Law, 2008	2008-10-11	13:1.315
Annual Expenditure Law, 2009	2009-08-07	13:4.2421
Annual Expenditure Law, 2010	2010-09-22	15:1.182
Annual Expenditure Law, 2011	2011-08-20	16:1.250
Annual Expenditure Law, 2012	2012-06-01	16:3.1724
Annual Expenditure Law, 2013	2013-05-24	17:3.1675
Annual Rates Law, 2008	2008-10-11	13:1.321
Annual Rates Law, 2009	2009-08-07	13:4.2424
Annual Rates Law, 2010	2010-09-22	15:1.185
Annual Rates Law, 2011	2011-08-20	16:1.253
Annual Rates Law, 2012	2012-06-01	16:3.1727
Annual Rates Law, 2013	2013-05-24	17:3.1679
Property Assessment Law, 2012	2012-03-28	16:2.822
Property Taxation Law, 2012	2012-03-28	16:2.859
Exemption By-law 1998	1998-08-11	3:1.76
Exemption By-law 1999	1999-07-20	3:2.404
Exemption By-law 2000	2000-09-21	5:1.94
Exemption By-law 2001	2001-08-25	6:1.161
Exemption By-law 2002	2002-10-10	7:2.520
Exemption By-law 1-2003	2003-09-15	8:1.152
Exemption By-law 1-2004	2004-08-26	9:1.238
Exemption By-law 1-2005	2005-07-29	10:1.301

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SKOWKALE FIRST NATION (continued) / PREMIÈRE NATION SKOWKALE (suite)			
Exemption By-law 1-2006	2006-09-27	11:1.140	
Exemption By-law 1-2007	2007-09-07	12:1.51	
Property Tax Expenditure By-law	2000-09-21	5:1.95	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	2000-09-06	5:1.102	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03	2001-02-24	5:2.257	
1998 Rates By-law	1998-08-11	3:1.77	
1999 Rates By-law	1999-07-20	3:2.405	
2000 Rates By-law	2000-09-21	5:1.92	
2001 Rates By-law	2001-08-25	6:1.159	
2002 Rates By-law	2002-10-10	7:2.518	
2003 Rates By-law	2003-09-15	8:1.150	
2004 Rates By-law	2004-08-26	9:1.236	
2005 Rates By-law	2005-07-29	10:1.299	
2006 Rates By-law	2006-09-27	11:1.138	
2007 Rates By-law	2007-09-07	12:1.49	
SKUPPAH INDIAN BAND / BANDE INDIENNE SKUPPAH			
2002 Rates By-law	2002-10-10	7:2.521	
2003 Rates By-law	2003-08-29	8:1.153	
2004 Rates By-law	2004-08-18	9:1.239	
2005 Rates By-law	2005-08-15	10:1.302	

2006 Rates By-law	2006-12-11	11:1.141	
2007 Rates By-law	2007-10-12	12:1.52	
2008 Rates By-law	2008-10-07	13:1.571	
2009 Rates By-law	2009-12-18	14:1.170	
2011 Rates By-law	2011-10-13	16:1.486	
2012 Rates By-law	2012-10-10	17:1.561	
Taxation Expenditure By-law	2009-12-18	14:1.172	
SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE FIRST NATION / BANDE INDIENNE			
SKWAY voir PREMIÈRE NATION SHXWHÁ:Y VILLAGE			
SLIAMMON FIRST NATION / PREMIÈRE NATION SLIAMMON			
Annual Expenditure Amendment Law, 2011	2011-08-20	16:1.256	
Annual Expenditure Law, 2008	2008-06-06	12:2.422	
Annual Expenditure Law, 2009	2009-06-11	13:3.1830	
Annual Expenditure Law, 2010	2010-07-13	14:2.571	
Annual Expenditure Law, 2011	2011-07-09	15:3.1660	**Sch. A** by Annual Expenditure Amendment Law, 2011 (16:1.256)
Annual Expenditure Law, 2012	2012-08-04	17:1.243	
Annual Expenditure Law, 2013	2013-08-17	17:4.2580	
Annual Rates Amendment Law, 2011	2011-08-20	16:1.261	
Annual Rates Law, 2008	2008-06-06	12:2.428	
Annual Rates Law, 2009	2009-06-11	13:3.1836	
Annual Rates Law, 2010	2010-07-13	14:2.577	
Annual Rates Law, 2011	2011-07-09	15:3.1666	**Sch.** by Annual Rates Amendment Law, 2011 (16:1.261)
Annual Rates Law, 2012	2012-08-04	17:1.249	
Annual Rates Law, 2013	2013-08-17	17:4.2587	
Property Assessment Law, 2009	2009-05-21	13:3.1840	
Property Taxation Law, 2009	2009-05-21	13:3.1877	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SLIAMMON FIRST NATION (continued) / PREMIÈRE NATION SLIAMMON (suite)			
1997 Annual Tax Rates By-law	1997-05-29	2:1.252	
1998 Annual Tax Rates By-law	1998-06-18	2:2.624	
1999 Annual Tax Rate By-law	1999-05-31	3:2.408	
2000 Annual Tax Rates By-law	2000-06-25	4:2.235	
2001 Annual Tax Rates By-law	2001-08-06	6:1.162	
2002 Annual Tax Rates By-law	2002-07-15	6:2.449	
2003 Annual Tax Rates By-law	2003-06-11	8:1.155	
2004 Annual Tax Rates By-law	2004-06-18	8:2.458	
2005 Annual Tax Rates By-law	2005-07-04	10:1.304	
2006 Annual Tax Rates By-law	2006-09-19	11:2.380	
2007 Annual Tax Rates By-law	2007-06-25	11:2.382	
Property Tax Expenditure By-law	1997-06-20	2:1.254	
Property Tax Expenditure By-law	2001-08-06	6:1.164	
Property Tax Expenditure By-law	2002-07-15	6:2.451	
Property Tax Expenditure By-law	2003-06-11	8:1.157	
Property Tax Expenditure By-law	2004-06-21	8:2.460	
Property Tax Expenditure By-law	2005-07-04	10:1.306	
Property Tax Expenditure By-law	2006-09-19	11:2.384	
Property Tax Expenditure By-law	2007-06-25	11:2.391	
SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND / PREMIÈRE NATION SNUNEYMUXW voir aussi BANDE INDIENNE NANAIMO			
2002 Taxation Rates By-law	2002-09-01	7:1.300	

2003 Taxation Rates By-law	2003-08-26	8:1.164
2004 Taxation Rates By-law	2004-06-04	8:2.466
2005 Taxation Rates By-law	2005-07-06	10:1.312
Taxation Rates By-law 2006	2006-06-16	10:2.708
Taxation Rates By-law 2007	2007-08-07	11:2.398
Taxation Rates By-law 2008	2008-12-19	13:3.1984
Taxation Rates By-law 2009	2010-02-08	14:1.178
Taxation Rates By-law 2011	2012-03-01	16:2.1230
Taxation Rates By-law 2012	2013-01-16	17:3.1945
SODA CREEK INDIAN BAND / BANDE INDIENNE SODA CREEK		
Property Assessment and Taxation By-law No. 1998-TX01	1997-12-23	2:2.626
Property Tax Expenditure By-law	1999-09-03	4:1.43
1998 Rates By-law	1998-06-10	2:2.682
1999 Rates By-law	1999-07-30	4:1.41
2001 Rates By-law	2001-06-14	5:2.258
2002 Rates By-law	2002-11-27	7:1.303
2003 Rates By-law	2003-06-01	8:1.166
2004 Rates By-law	2004-05-25	8:2.469
2005 Rates By-law	2005-05-31	9:2.412
Rates By-law 2006	2006-05-31	10:2.710
Rates By-law 2007	2007-06-04	11:2.401
Rates By-law 2008	2008-11-17	13:1.573
Rates By-law 2009	2009-07-06	13:3.1986
Rates By-law 2010	2010-09-21	15:1.572
Rates By-law 2011	2011-10-13	16:1.488
Rates By-law 2012	2012-09-14	17:1.563

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SONGHEES FIRST NATION / PREMIÈRE NATION SONGHEES			
Annual Expenditure Law, 2008	2008-05-28	12:2.432	
Annual Expenditure Law, 2009	2009-05-30	13:3.1915	
Annual Expenditure Law, 2010	2010-05-21	14:2.581	
Annual Expenditure Law, 2011	2011-03-30	15:3.1669	
Annual Expenditure Law, 2012	2012-05-15	16:3.1730	
Annual Expenditure Law, 2013	2013-04-26	17:2.998	
Annual Rates Law, 2008	2008-05-28	12:2.438	
Annual Rates Law, 2009	2009-05-30	13:3.1921	
Annual Rates Law, 2010	2010-05-21	14:2.587	
Annual Rates Law, 2011	2011-03-30	15:3.1675	
Annual Rates Law, 2012	2012-05-15	16:3.1736	
Annual Rates Law, 2013	2013-04-26	17:2.1004	
Borrowing Agreement Law, 2012	2012-02-10	16:2.896	
Financial Administration Law, 2009	2010-12-16	15:1.188	
Property Assessment Law, 2008	2008-05-16	12:2.442	
Property Taxation Amendment Law, 2012	2012-02-10	16:2.925	
Property Taxation Law, 2008	2008-05-16	12:2.481	**s.23.01** by Property Taxation Amendment Law, 2012 (16:2.925)
Taxpayer Representation Law, 2010	2010-06-16	14:2.590	
I.R. No. 1A Community Wellness Facility Project Capital Expenditure By-law No. 2007-03	2007-10-11	12:1.54	

I.R. No. 1A Drainage Improvement Project Capital Expenditure By-law No. 2006-03	2007-02-16	11:2.403
Property Tax Expenditure By-law	2000-09-21	5:1.103
Property Tax Expenditure By-law	2001-06-15	5:2.262
Property Tax Expenditure By-law	2002-06-03	7:1.307
Property Tax Expenditure By-law	2003-06-09	8:1.170
Property Tax Expenditure By-law	2004-05-10	8:2.473
Property Tax Expenditure By-law	2005-04-18	9:2.416
Property Tax Expenditure By-law No. 2006-01	2006-04-11	10:2.714
Property Tax Expenditure By-law No. 2007-01	2007-04-12	11:2.407
2006 Property Taxation Rates By-law No. 2006-02	2006-04-11	10:2.712
2007 Property Taxation Rates By-law No. 2007-02	2007-04-12	11:2.410
1997 Annual Tax Rates By-law	1997-06-02	2:1.261
1998 Rates By-law No. 1998-02	1998-06-09	2:2.683
1999 Rates By-law No. 1999-02	1999-05-31	3:2.411
2000 Rates By-law No. 2000-02	2000-06-25	4:2.237
2001 Rates By-law No. 2001-02	2001-06-15	5:2.260
2002 Rates By-law No. 2002-02	2002-06-03	7:1.305
2003 Rates By-law No. 2003-02	2003-06-09	8:1.168
2004 Rates By-law No. 2004-02	2004-05-10	8:2.471
2005 Rates By-law No. 2005-02	2005-04-18	9:2.414
SPLATSIN FIRST NATION / PREMIÈRE NATION SPLATSIN		
Annual Expenditure Law, 2012	2012-06-15	16:3.1740
Annual Expenditure Law, 2013	2013-05-24	17:3.1682
Annual Rates Law, 2012	2012-06-15	16:3.1743
Annual Rates Law, 2013	2013-05-24	17:3.1686

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SPLATSIN FIRST NATION (continued) / PREMIÈRE NATION SPLATSIN (suite)			
Financial Administration Law, 2012 (FMB approved Law on 2012-07-30)	see CIF, s. 106	17:1.252	
Property Assessment Law, 2011	2011-12-15	16:1.264	
Property Taxation Law, 2011	2011-12-15	16:1.302	
Financial Administration By-law	2011-10-31	16:2.1232	
SPUZZUM FIRST NATION (also known as SPUZZUM INDIAN BAND) / PREMIÈRE NATION SPUZZUM (aussi connue sous le nom de BANDE INDIENNE SPUZZUM)			
Annual Expenditure By-law 2012	2012-08-07	17:1.565	
1996 Property Rates By-law	1997-01-09	2:1.263	
Rates By-law 2012	2012-08-07	17:1.568	
SQUAMISH NATION / NATION SQUAMISH			
Annual Expenditure Law, 2009	2009-08-14	13:4.2427	
Annual Expenditure Law, 2010	2010-06-15	14:2.604	
Annual Expenditure Law, 2011	2011-05-27	15:3.1678	
Annual Expenditure Law, 2012	2012-06-01	16:3.1746	
Annual Expenditure Law, 2013	2013-05-31	17:3.1689	
Annual Rates Law, 2009	2009-08-14	13:4.2433	
Annual Rates Law, 2010	2010-06-15	14:2.610	
Annual Rates Law, 2011	2011-05-27	15:3.1684	
Annual Rates Law, 2012	2012-06-01	16:3.1752	
Annual Rates Law, 2013	2013-05-31	17:3.1695	

Property Taxation By-law Amendment Law, 2009	2009-12-05	14:1.77
Real Property Assessment Law	2010-12-17	15:1.238
Real Property Taxation Law	2010-12-17	15:1.301
Annual Tax Rates By-law No. 1, 1997	1997-05-30	2:1.265
Annual Tax Rates By-law No. 1, 1998	1998-06-11	2:2.685
Annual Tax Rates By-law No. 1, 1999	1999-05-31	3:2.413
Annual Tax Rates By-law No. 1, 2000	2000-06-04	4:2.239
Annual Tax Rates By-law No. 1, 2001	2001-06-15	5:2.270
Annual Tax Rates By-law No. 1, 2002	2002-07-15	6:2.458
Annual Tax Rates By-law No. 1, 2003	2003-06-09	8:1.178
Annual Tax Rates By-law No. 1, 2004	2004-06-04	8:2.481
Annual Tax Rates By-law No. 1, 2005	2005-06-08	9:2.424
Annual Tax Rates By-law No. 1, 2006	2006-06-16	10:2.717
Annual Tax Rates By-law No. 1, 2007	2007-07-10	11:2.412
Annual Tax Rates By-law No. 1, 2008	2008-08-12	13:1.575
Property Assessment By-law, Amendment By-law No. 1-1998	1998-06-09	3:1.80
Property Assessment By-law, Amendment By-law No. 1-1999	2000-02-08	4:2.244
Property Assessment By-law, Amendment By-law No. 1-2000	2000-12-20	5:2.275
Property Assessment By-law, Amendment By-law No. 1-2001	2002-02-16	6:2.462
Property Assessment By-law, Amendment By-law No. 1-2002	2003-02-14	7:2.523
Property Taxation By-law, Amendment By-law No. 1-1998	1998-06-09	3:1.84

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SQUIALA FIRST NATION / PREMIÈRE NATION SQUIALA			
Annual Expenditure Law, 2008	2008-10-11	13:1.325	
Annual Expenditure Law, 2009	2009-05-30	13:3.1924	
Annual Expenditure Law, 2010	2010-07-06	14:2.614	
Annual Expenditure Law, 2011	2011-05-27	15:3.1688	
Annual Expenditure Law, 2012	2012-07-13	17:1.304	
Annual Expenditure Law, 2013	2013-05-31	17:3.1699	
Annual Rates Law, 2008	2008-10-11	13:1.330	
Annual Rates Law, 2009	2009-05-30	13:3.1929	
Annual Rates Law, 2010	2010-07-06	14:2.619	
Annual Rates Law, 2011	2011-05-27	15:3.1692	
Annual Rates Law, 2012	2012-07-13	17:1.308	
Annual Rates Law, 2013	2013-05-31	17:3.1705	
Financial Administration Law, 2013 (FMB approved Law on 2013-03-28)	see CIF, s. 106	17:3.1708	
Property Assessment By-law	2005-11-16	10:1.314	
Property Taxation By-law	2005-11-16	10:1.351	
Tax Rates By-law 2006	2006-10-10	11:1.143	
Tax Rates By-law 2007	2007-07-10	11:2.417	
ST. MARY'S FIRST NATION / PREMIÈRE NATION ST. MARY'S			
Annual Expenditure Law, 2008	2008-05-30	12:2.518	
Annual Expenditure Law No. 102, 2009	2009-06-11	13:3.1932	
Annual Expenditure Law No. 104, 2010	2010-05-29	14:2.622	

Annual Expenditure Law No. 107, 2011	2011-05-27	15:3.1695	
Annual Expenditure Law No. 109, 2012	2012-06-08	16:3.1756	
Annual Expenditure Law No. 111, 2013	2013-05-31	17:3.1765	
Annual Rates Law, 2008	2008-05-30	12:2.523	
Annual Rates Law No. 103, 2009	2009-06-11	13:3.1935	
Annual Rates Law No. 105, 2010	2010-05-29	14:2.625	
Annual Rates Law No. 106, 2011	2011-05-27	15:3.1698	
Annual Rates Law No. 108, 2012	2012-06-08	16:3.1759	
Annual Rates Law No. 110, 2013	2013-05-31	17:3.1770	
Financial Administration Law, 2013 (FMB approved Law on 2013-03-28)	see CIF, s. 102	17:3.1773	
Property Assessment Amendment Law, 2008-02	2008-12-17	13:1.333	
Property Assessment Amendment Law, 2008-03	2012-03-28	16:2.927	
Property Assessment Law, 2008	2008-09-18	13:1.334	**s.22.(1)** by Property Assessment Amendment Law, 2008-03 (16:2.927) **s.29(2)** by Property Assessment Amenment Law, 2008-02 (13:1.333)
Property Taxation Law, 2008	2008-09-18	13:1.371	
Expenditure By-law	2005-08-16	10:1.382	
Rates By-law 1997-T05	1997-06-02	2:1.270	
Rates By-law 1998-T05	1998-06-18	2:2.690	
Rates By-law 1999-T07	1999-07-30	4:1.49	
Rates By-law 2000-Yr08	2000-06-25	4:2.247	
Rates By-law 2001-Yr09	2001-08-06	6:1.172	
Rates By-law 2002-Yr10	2002-09-01	7:1.315	
Rates By-law 2003-Yr11	2003-08-29	8:1.183	
Rates By-law 2004-Yr12	2004-09-28	9:1.241	
Rates By-law 2005-Yr13	2005-07-06	10:1.387	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
ST. MARY'S FIRST NATION (continued) / PREMIÈRE NATION ST. MARY'S (suite)			
Rates By-law 2006-Yr14	2006-11-16	11:1.145	
Rates By-law 2007-Yr15	2008-01-16	12:2.799	
Taxation Amendment By-law No. 1, 2007	2008-01-16	12:2.800	
STELLAT'EN FIRST NATION / PREMIÈRE NATION STELLAT'EN			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education	1999-11-05	4:1.50	
STS'AILES see also CHEHALIS INDIAN BAND / STS'AILES voir aussi BANDE INDIENNE CHEHALIS			
Annual Expenditure Law, 2012	2012-08-04	17:1.311	
Annual Expenditure Law, 2013	2013-08-17	17:4.2590	
Annual Rates Law, 2012	2012-08-04	17:1.315	
Annual Rates Law, 2013	2013-08-17	17:4.2594	
Financial Administration Law, 2011 (FMB approved Law on 2012-02-15)	see CIF, s. 94	16:3.1762	
STZ'UMINUS FIRST NATION see also CHEMAINUS FIRST NATION / STZ'UMINUS FIRST NATION voir aussi PREMIÈRE NATION CHEMAINUS			
Annual Expenditure Law, 2012	2012-07-13	17:1.318	
Annual Expenditure Law, 2013	2013-06-14	17:3.1826	
Annual Rates Law, 2012	2012-07-13	17:1.322	
Annual Rates Law, 2013	2013-06-14	17:3.1830	
SUMAS FIRST NATION / PREMIÈRE NATION SUMAS			
Annual Expenditure Law, 2008	2008-11-08	13:1.406	

Annual Expenditure Law, 2009	2009-08-07	13:4.2437
Annual Expenditure Law, 2010	2010-06-16	14:2.628
Annual Expenditure Law, 2011	2011-07-09	15:3.1701
Annual Expenditure Law, 2012	2012-08-04	17:1.325
Annual Expenditure Law, 2013	2013-08-17	17:4.2597
Annual Rates Law, 2008	2008-11-08	13:1.411
Annual Rates Law, 2009	2009-08-07	13:4.2441
Annual Rates Law, 2010	2010-06-16	14:2.632
Annual Rates Law, 2011	2011-07-09	15:3.1705
Annual Rates Law, 2012	2012-08-04	17:1.329
Annual Rates Law, 2013	2013-08-17	17:4.2602
Tax Rates By-law 2005	2005-09-28	10:1.388
Tax Rates By-law 2006	2006-09-19	11:1.146
Tax Rates By-law 2007	2007-09-18	12:1.57

TAKU RIVER TLINGIT FIRST NATION / PREMIÈRE NATION TAKU RIVER TLINGIT

Financial Administration Law, 2012 (FMB approved Law on 2012-06-15)	see CIF, s. 106	16:4.2353

T'IT'Q'ET FIRST NATION / PREMIÈRE NATION T'IT'Q'ET

2003 Rates By-law	2003-09-30	8:1.184
2004 Rates By-law	2004-08-18	9:1.242
2005 Rates By-law	2005-07-29	10:1.390
Rates By-law 2006	2006-08-29	11:1.148
Rates By-law 2007	2007-06-25	11:2.419
Rates By-law 2008	2008-09-10	13:1.580
Rates By-law 2009	2010-02-08	14:1.180
Tax Rates By-law 2010	2010-11-02	15:1.574
Tax Rates By-law 2011	2011-08-12	16:1.490
Tax Rates By-law 2012	2012-08-22	17:1.570

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TK'EMLÚPS TE SECWÉPEMC see also KAMLOOPS INDIAN BAND / TK'EMLÚPS TE SECWÉPEMC voir aussi BANDE INDIENNE KAMLOOPS			
Annual Expenditure Law, 2012	2012-06-01	16:3.1814	**Sch B** repealed by Annual Expenditure Law, 2012, Amendment Law No. 1 (17:2.1008)
Annual Expenditure Law, 2012, Amendment Law No. 1	2013-03-27	17:2.1008	
Annual Expenditure Law, 2013	2013-06-27	17:3.1833	
Annual Rates Law, 2012	2012-06-01	16:3.1822	
Annual Rates Law, 2013	2013-06-27	17:3.1841	
Financial Administration Law, 2012 (FMB approved Law on 2012-11-26)	see CIF, s.106	17:2.1011	
TLA-O-QUI-AHT FIRST NATIONS / PREMIÈRES NATIONS TLA-O-QUI-AHT			
Annual Expenditure Law, 2008	2008-09-18	13:1.414	
Annual Expenditure Law, 2009	2009-09-16	13:4.2444	
Annual Expenditure Law, 2010	2010-12-02	15:1.351	
Annual Expenditure Law, 2011	2011-11-18	16:1.337	
Annual Expenditure Law, 2012	2012-11-10	17:1.338	
Annual Rates Law, 2008	2008-09-18	13:1.420	
Annual Rates Law, 2009	2009-09-16	13:4.2449	
Annual Rates Law, 2010	2010-12-02	15:1.356	
Annual Rates Law, 2011	2011-11-18	16:1.341	
Annual Rates Law, 2012	2012-11-10	17:1.342	

Tl'azt'en Nation / Nation Tl'azt'en

2000 Expenditure By-law	2000-12-20	5:2.278
2002 Expenditure By-law	2002-07-15	7:1.316
2003 Expenditure By-law	2003-06-09	8:1.186
2004 Expenditure By-law	2004-08-26	9:1.243
2005 Expenditure By-law	2005-07-22	10:1.391
2006 Expenditure By-law	2006-08-01	11:1.149
2007 Expenditure By-law	2007-09-07	12:1.59
2008 Expenditure By-law	2008-12-19	13:3.1988
1998 Rates By-law	1998-07-23	3:1.87
1999 Rates By-law	1999-11-01	4:1.53
2000 Rates By-law	2000-10-20	5:1.111
2002 Rates By-law	2002-07-15	7:1.317
2003 Rates By-law	2003-06-09	8:1.187
2004 Rates By-law	2004-08-26	9:1.244
2005 Rates By-law	2005-07-22	10:1.392
Rates By-law 2006	2006-08-01	11:1.150
Rates By-law 2007	2007-09-07	12:1.60
Rates By-law 2008	2008-12-19	13:3.1989
Rates By-law 2009	2009-10-27	13:4.2528
Rates By-law 2010	2010-11-29	15:1.575
Rates By-law 2011	2011-12-20	16:2.1253
Rates By-law 2012	2012-10-10	17:1.571
2009 Taxation Expenditure By-law	2009-10-27	13:4.2530
2010 Taxation Expenditure By-law	2010-11-29	15:1.577
2011 Taxation Expenditure By-law	2011-12-20	16:2.1255
2012 Taxation Expenditure By-law	2012-10-10	17:1.573

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TOBACCO PLAINS INDIAN BAND / BANDE INDIENNE TOBACCO PLAINS			
Annual Budget Expenditure Law, 2008	2008-05-30	12:2.526	
Annual Expenditure Law, 2009	2009-06-05	13:3.1938	
Annual Expenditure Law, 2010	2010-06-05	14:2.635	
Annual Expenditure Law, 2011	2011-06-15	15:3.1708	
Annual Expenditure Law, 2012	2012-07-13	17:1.345	
Annual Expenditure Law, 2013	2013-09-26	17:4.2605	
Annual Rates Law, 2008	2008-05-30	12:2.532	
Annual Rates Law, 2009	2009-06-05	13:3.194	
Annual Rates Law, 2010	2010-06-05	14:2.638	
Annual Rates Law, 2011	2011-06-15	15:3.1711	
Annual Rates Law, 2012	2012-07-13	17:1.348	
Annual Rates Law, 2013	2013-09-26	17:4.2610	
Property Assessment Amendment Law, 2012	2012-03-28	16:2.928	
Property Assessment Law, 2008	2008-07-10	12:2.535	**s.22.(1)** by Property Assessment Amendment Law, 2012 (16:2.928)
Property Taxation Law, 2008	2008-07-10	12:2.573	
2002 Rates By-law	2002-06-03	6:2.471	
2003 Rates By-law	2003-06-11	8:1.189	
2004 Rates By-law	2004-07-06	8:2.486	
2005 Rates By-law	2005-09-28	10:1.394	
Rates By-law 2006	2006-06-16	10:2.722	
Rates By-law 2007	2007-06-25	11:2.420	

TSARTLIP FIRST NATION / PREMIÈRE NATION TSARTLIP		
Annual Expenditure Law, 2012	2012-06-08	16:3.1828
Annual Expenditure Law, 2013	2013-06-14	17:3.1846
Annual Rates Law, 2012	2012-06-08	16:3.1833
Annual Rates Law, 2013	2013-06-14	17:3.1851
Property Assessment Law, 2012	2012-02-10	16:2.929
Property Taxation Law, 2012	2012-02-10	16:2.966
TSAWOUT FIRST NATION / PREMIÈRE NATION TSAWOUT		
Amended and Restated Financial Administration Law, 2012 (FMB approved Law on 2012-06-15)	see CIF, s. 106	16:4.2406
Annual Expenditure Law, 2008	2008-05-30	12:2.609
Annual Expenditure Law, 2009	2009-06-26	13:4.2452
Annual Expenditure Law, 2010	2010-06-05	14:2.641
Annual Expenditure Law, 2011	2011-05-27	15:3.1714
Annual Expenditure Law, 2012	2012-05-15	16:3.1837
Annual Expenditure Law, 2013	2013-05-24	17:3.1854
Annual Rates Law, 2008	2008-05-30	12:2.615
Annual Rates Law, 2009	2009-06-26	13:4.2457
Annual Rates Law, 2010	2010-06-05	14:2.646
Annual Rates Law, 2011	2011-05-27	15:3.1719
Annual Rates Law, 2012	2012-05-15	16:3.1843
Annual Rates Law, 2013	2013-05-24	17:3.1861
Borrowing Agreement Law, 2012	2012-12-13	17:2.1062
Property Assessment Law, 2008	2008-09-18	13:1.423
Property Taxation Law, 2008	2008-09-18	13:1.461
Rates By-law 1997-T01	1997-05-28	2:1.271
Rates By-law 1998-TX01	1998-06-09	2:2.691

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TSAWOUT FIRST NATION (continued) / PREMIÈRE NATION TSAWOUT (suite)			
Rates By-law 1999-TX01	1999-05-31	3:2.418	
Rates By-law 2000 TX-01	2000-06-04	4:2.248	
Rates By-law 2001 TX-02	2001-06-13	5:2.279	
Rates By-law 2002 TX-01	2002-05-29	6:2.473	
Rates By-law 2003 TX-01	2003-06-01	7:2.526	
Rates By-law 2004 TX-01	2004-05-25	8:2.488	
Rates By-law 2005 TX-01	2005-05-31	9:2.429	
Rates By-law 2006 TX-01	2006-05-15	10:2.724	
Rates By-law 2007 TX-01	2007-06-04	11:2.422	
TSAWWASSEN FIRST NATION / PREMIÈRE NATION TSAWWASSEN			
Annual Expenditure Law, 2008	2008-05-30	12:2.619	
Annual Rates Law, 2008	2008-06-01	12:2.625	
Assessment By-law Amendment By-law 1999	2000-03-09	4:2.250	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants	1997-06-02	2:1.274	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants	1998-06-01	2:2.693	
1997 Rates By-law	1997-06-02	2:1.275	
1998 Rates By-law	1998-06-18	2:2.694	

1999 Rates By-law	1999-05-31	3:2.422
2000 Rates By-law	2000-06-04	4:2.295
2001 Rates By-law	2001-06-15	5:2.281
2002 Rates By-law	2002-06-03	6:2.474
2003 Rates By-law	2003-05-29	8:1.191
2004 Rates By-law	2004-05-30	8:2.490
2005 Rates By-law	2005-06-08	9:2.431
2006 Rates By-law	2006-06-16	10:2.725
2007 Rates By-law	2007-11-15	12:1.62
Taxation By-law Amendment By-law 1997	1997-10-20	2:2.696
Taxation By-law Amendment By-law 1999	2000-03-09	4:2.297

Ts'kw'aylaxw First Nation see also Pavilion Indian Band / Première Nation
Ts'kw'aylaxw voir aussi Bande indienne Pavilion

Property Tax Expenditure By-law	2009-12-18	14:1.181
Rates By-law 2005-T01	2005-07-22	10:1.396
2012 Rates By-law	2012-11-26	17:3.1948
Rates By-law 2006-T01	2006-07-10	10:2.727
Rates By-law 2007-T01	2007-09-21	12:1.64
Rates By-law 2008-T01	2009-03-17	13:3.1991
Rates By-law 2009-T01	2009-12-18	14:1.187
Rates By-law 2010-T01	2010-11-29	15:1:583
Rates By-law 2011-T01	2011-08-30	16:1.491

Tsleil-Waututh Nation (also known as Burrard Indian Band) / Tsleil-Waututh Nation (aussi connue sous le nom de Bande indienne Burrard)

Annual Expenditure Law, 2009	2009-06-05	13:3.1945
Annual Expenditure Law, 2010	2010-06-05	14:2.650
Annual Expenditure Law, 2011	2011-06-15	15:3.1723
Annual Expenditure Law, 2012	2012-08-04	17:1.351
Annual Expenditure Law, 2013	2013-05-28	17:3.1865

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TSLEIL-WAUTUTH NATION (also known as BURRARD INDIAN BAND) (continued) / TSLEIL-WAUTUTH NATION (aussi connue sous le nom de BANDE INDIENNE BURRARD) (suite)			
Annual Rates Law, 2009	2009-06-05	13:3.1949	
Annual Rates Law, 2010	2010-06-05	14:2.657	
Annual Rates Law, 2011	2011-06-15	15:3.1730	
Annual Rates Law, 2012	2012-08-04	17:1.357	
Annual Rates Law, 2013	2013-05-28	17:3.1872	
Financial Adminstration Law (FMB approved Law on 2012-06-15)	see CIF, s. 96	16:4.2461	
Property Assessment Law, 2010	2010-03-16	14:2.660	
Property Taxation Law, 2010	2010-03-16	14:2.697	
Consolidated Property Assessment and Taxation By-law 1997	1997-09-30	2:2.698	**ss.16, 21(1), 30(2)** by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302) **s.46** by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304) **repealed** by Property Assessment Law, 2010 (14:2.660) and Property Taxation Law, 2010 (14:2.697)
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1	2000-02-08	4:2.302	

Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000	1999-12-07	4:2.304
Expenditure By-law No. EXP-2000-01	2000-12-18	5:2.285
Expenditure By-law No. EXP 2006-01	2006-06-16	10:2.729
Expenditure By-law No. EXP 2007-01	2007-06-25	11:2.423
Expenditure By-law No. EXP 2008-01	2008-08-12	13:1.581
1999 Rates By-law	1999-06-28	3:2.424
2000 Rates By-law	2000-06-25	4:2.300
2001 Rates By-law	2001-06-15	5:2.283
2002 Rates By-law	2002-09-01	7:1.319
2003 Rates By-law	2003-06-11	8:1.193
2004 Rates By-law	2004-06-11	8:2.492
2005 Rates By-law	2005-07-06	10:1.398
Rates By-law 2006	2006-06-16	10:2.734
Rates By-law 2007	2007-06-25	11:2.428
Rates By-law 2008	2008-08-12	13:1.586
T'Sou-ke First Nation / Première Nation T'Sou-ke		
Annual Expenditure Law, 2012	2012-11-10	17:1.332
Annual Expenditure Law, 2013	2013-06-14	17:3.1875
Annual Rates Law, 2012	2012-11-10	17:1.335
Annual Rates Law, 2013	2013-06-14	17:3.1879
Property Assessment Law, 2011	2011-06-15	15:3.1733
Property Taxation Law, 2011	2011-06-15	15:3.1770
Tzeachten First Nation / Première Nation Tzeachten		
Annual Expenditure Law, 2008	2008-06-06	12:2.629
Annual Expenditure Law, 2009	2009-08-07	13:4.2461
Annual Expenditure Law, 2010	2010-06-05	14:2.740
Annual Expenditure Law, 2011	2011-06-10	15:3.1805

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TZEACHTEN FIRST NATION (continued) / PREMIÈRE NATION TZEACHTEN (suite)			
Annual Expenditure Law, 2012	2012-06-01	16:3.1847	
Annual Expenditure Law, 2013	2013-05-31	17:3.1882	
Annual Rates Law, 2008	2008-06-06	12:2.635	
Annual Rates Law, 2009	2009-08-07	13:4.2465	
Annual Rates Law, 2010	2010-06-05	14:2.745	
Annual Rates Law, 2011	2011-05-27	15:3.1809	
Annual Rates Law, 2012	2012-06-01	16:3.1851	
Annual Rates Law, 2013	2013-05-31	17:3.1886	
Borrowing Agreement Law, 2012	2012-02-10	16:2.1002	
Financial Administration Law, 2011 (FMB approved Law on 2011-11-23)	see CIF, s. 106	16:2.1031	
Property Assessment Amendment Law, 2010	2010-11-11	15:1.359	
Property Assessment Law, 2010	2010-09-22	15:1.361	**s.49(2), Sch. II, III** & **IV** by Property Assessment Amendment Law, 2010 (15:1.359)
Property Taxation Amendment Law, 2012	2012-02-10	16:2.1082	
Property Taxation Law, 2010	2010-09-22	15:1.398	**s.27.1** by Property Taxation Amendment Law, 2012 (16:2.1082)
Property Transfer Tax Law, 2013	2013-06-27	17:4.2613	
Exemption By-law 1998	1998-08-11	3:1.89	
Exemption By-law 1999	1999-07-20	3:2.426	
Exemption By-law 2001	2001-06-15	5:2.292	
Exemption By-law 2002	2002-09-01	7:1.323	

Property Tax Expenditure By-law	2000-09-21	5:1.115
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	2000-09-06	5:1.122
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03	2000-12-20	5:2.293
1998 Rates By-law	1998-08-11	3:1.90
1999 Rates By-law	1999-07-20	3:2.427
2000 Rates By-law	2000-09-21	5:1.113
2001 Rates By-law	2001-06-15	5:2.290
2002 Rates By-law	2002-09-01	7:1.321
Rates By-law No. 2003	2003-08-29	8:1.195
Rates By-law No. 2004	2004-06-04	8:2.494
Rates By-law No. 2005	2005-05-31	9:2.433
Rates By-law No. 2006	2006-07-10	11:1.152
Rates By-law No. 2007	2007-07-10	11:2.430
UNION BAR FIRST NATION / PREMIÈRE NATION UNION BAR		
Property Assessment By-law	2007-01-19	11:2.432
Property Taxation By-law	2007-01-19	11:2.468
Tax Rates By-law 2007	2007-08-07	11:2.499
UPPER SIMILKAMEEN INDIAN BAND / BANDE INDIENNE UPPER SIMILKAMEEN		
2002 Assessment By-law	2002-12-19	7:2.528
Expenditure By-law	2003-01-15	7:2.576
Property Assessment and Taxation By-law	1997-02-11	2:1.280
Property Tax Amending By-law No. 1 (1997)	1997-11-07	2:2.752
Property Taxation By-law	2002-12-19	7:2.581
1997 Rates By-law	1997-08-15	2:1.278
1998 Rates By-law	1998-10-23	3:1.93
1999 Rates By-law	1999-12-07	4:2.305

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2000 Rates By-law	2001-01-21	5:2.294	
2001 Rates By-law	2001-09-20	6:1.173	
2002 Rates By-law	2002-11-27	7:1.324	
2003 Rates By-law	2003-09-05	8:1.197	
2004 Rates By-law	2004-11-15	9:1.246	
Rates By-law 2006	2006-12-07	11:1.154	
2007 Rates By-law	2008-01-16	12:2.802	
2008 Rates By-law	2008-12-19	13:3.1993	
2009 Rates By-law	2010-02-08	14:1.189	
2010 Rates By-law	2011-03-02	15:3.1857	
2011 Rates By-law	2012-03-01	16:2.1261	
2012 Rates By-law	2013-01-16	17:3.1950	
WE WAI KAI NATION / NATION WE WAI KAI			
Annual Expenditure Law, 2013	2013-06-27	17:3.1889	
Annual Rates Law, 2013	2013-06-27	17:3.1895	
Financial Administration Law, 2012 (FMB approved Law on 2012-06-15)	see CIF, s. 96	16:4.2502	
Property Assessment Law, 2012	2012-06-21	16:4.2546	
Property Taxation Law, 2012	2012-06-21	16:4.2583	
2012 Transition Year Annual Rates and Expenditure Law, 2013	2013-03-27	17:2.1094	
WEST MOBERLY FIRST NATIONS / PREMIÈRES NATIONS WEST MOBERLY			
Financial Administration By-law	2002-02-16	6:2.476	

Property Assessment and Taxation By-law	2002-05-29	6:2.487
WESTBANK FIRST NATION / PREMIÈRE NATION DE WESTBANK		
Business Licence Law No. 2005-17	2005-03-31	9:2.441
Campbell Road Capital Expenditure By-law No. 01-TX-01	2001-05-05	5:2.300
Cougar Road Improvement By-law No. 99-TX-05	2000-05-07	4:2.309
Design and Mapping By-law No. 03-TX-01	2003-05-18	8:1.203
1997 Expenditure By-law Annual Budget	1997-07-29	2:1.337
1998 Expenditure By-law Annual Budget	1998-05-28	3:1.95
1999 Expenditure By-law Annual Budget	1999-05-28	3:2.430
2001 Expenditure By-law Annual Budget	2001-06-15	5:2.296
2002 Expenditure By-law Annual Budget	2002-05-29	6:2.539
2003 Expenditure By-law Annual Budget	2003-05-25	8:1.199
2004 Expenditure By-law Annual Budget	2004-05-31	8:2.496
2005 Expenditure By-law Annual Budget	2005-05-31	9:2.435
Expenditure By-law Annual Budget 2006	2006-05-31	10:2.736
Expenditure By-law Annual Budget 2007	2007-06-04	11:2.501
Expenditure By-law Annual Budget 2008	2008-06-12	12:2.804
Expenditure By-law Annual Budget 2009	2009-06-15	13:3.1995
Expenditure By-law Annual Budget 2010	2010-06-11	14:2.793
Expenditure By-law Annual Budget 2011	2011-06-14	15:3.1859
Expenditure By-law Annual Budget 2012	2012-05-08	16:3.1914
Expenditure By-law Annual Budget 2013	2013-05-20	17:3.1952
Old Ferry Wharf Road Waterworks By-law No. 99-TX-04	1999-10-17	4:2.312
Property Assessment Amendment By-law 97-TX-05	1997-10-31	2:2.754

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Property Taxation Amendment By-law 97-TX-04	1997-12-19	2:2.757	
Property Taxation Amendment By-law 99-TX-01	1999-06-23	3:2.434	
Property Taxation Amendment By-law No. 05-TX-02	2005-07-13	10:1.400	
Property Taxation Amendment By-law 09-TX-04	2009-12-18	14:1.194	
Property Taxation By-law No. 05-TX-03	2005-12-22	10:2.739	
Property Taxation By-law No. 12-TX-04	2012-08-07	17:1.589	
Purchase of Sensisyusten School Bus Capital Expenditure By-law No. 11-TX-03	2011-03-16	15:3.1869	
1997 Tax Rate Schedule Amending By-law	1997-05-28	2:1.339	
1998 Tax Rate Schedule Amending By-law	1998-05-28	3:1.97	
1999 Tax Rate Schedule Amending By-law	1999-05-28	3:2.432	
2000 Tax Rate Schedule Amending By-law	2000-06-01	4:2.307	
2001 Tax Rate Schedule Amending By-law	2001-05-30	5:2.298	
2002 Tax Rate Schedule Amending By-law	2002-05-29	6:2.541	
2003 Tax Rate Schedule Amending By-law	2003-05-25	8:1.201	
2004 Tax Rate Schedule Amending By-law	2004-05-31	8:2.498	
2005 Tax Rate Schedule Amending By-law	2005-05-31	9:2.438	
Tax Rate Schedule Amending By-law 2006	2006-05-31	10:2.743	
Tax Rate Schedule Amending By-law 2007	2007-06-04	11:2.505	
Tax Rate Schedule Amending By-law 2008	2008-06-12	12:2.815	

Tax Rate Schedule Amending By-law 2009	2009-06-15	13:3.2002	
Tax Rate Schedule Amending By-law 2010	2010-06-11	14:2.796	
Tax Rate Schedule Amending By-law 2011.....	2011-06-14	15:3.1872	
Tax Rate Schedule Amending By-law 2012	2012-05-08	16:3.1917	
Tax Rate Schedule Amending By-law 2013	2013-05-20	17:3.1974	
Taxation Expenditure Amendment By-law 97-TX-03.....	1997-07-29	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01	1998-02-01	2:1.344	
Tsinstikeptum I.R. #9 Capital Expenditure By-law No. 00-TX-02.....	2000-05-07	4:2.315	**repealed** by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06.....	2000-12-21	5:2.309	
[Tsinstikeptum] IR No. 9 Community Message Board and Sculpture Capital Expenditure By-law No. 11-TX-09.....	2012-03-09	16:2.1263	
[Tsinstikeptum] IR No. 09 East Boundary Road Sidewalk Development Project Phase III Capital Expenditure By-law No. 10-TX-05...	2010-11-02	15:1.585	
[Tsinstikeptum] IR No. 9 East Boundary Road Sidewalk Development Project Phase V Capital Expenditure By-law No. 11-TX-07 ..	2011-12-20	16:2.1268	
[Tsinstikeptum] IR No. 09 Elk Road Sidewalk Phase VIII Project Capital Expenditure By-law No. 13-TX-05.....	2013-05-20	17:3.1955	
[Tsinstikeptum] I.R. #09 Land Purchase for Future Community Governance and Recreation Core Planning Development Project Capital Expenditure Local Revenue Law 13-LRL-03	2013-06-26	17:4.2705	

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[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 10-TX-03	2010-11-02	15:1.588	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 11-TX-01	2011-03-16	15:3.1863	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 11-TX-02	2011-03-16	15:3.1866	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 12-TX-07	2013-01-16	17:3.1959	
[Tsinstikeptum] IR No. 9 Offsite Improvements Beach Capital Expenditure By-law No. 11-TX-10	2012-03-09	16:2.1271	
[Tsinstikeptum] IR No. 9 Offsite Improvements Beach Capital Expenditure By-law No. 12-TX-05	2012-10-10	17:1.579	
[Tsinstikeptum] IR No. 09 Old Okanagan Highway Estate Square Daimler Road Sidewalk Phase VII Project Capital Expenditure By-law No. 13-TX-04	2013-05-20	17:3.1962	

[Tsinstikeptum] IR No.9 Old Okanagan Highway Sidewalk Development Project Phase IV Capital Expenditure By-law No. 11-TX-06..... 2011-08-17 16:1.493
[Tsinstikeptum] I.R. #9 Pine Stadium Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02 ..... 2004-07-06 8:2.501
[Tsinstikeptum] I.R. #09 Pine Stadium Pavilion Recreation Project Capital Expenditure By-law No. 09-TX-01..... 2009-04-27 13:3.1999
[Tsinstikeptum] IR No. 09 Sensisyusten Gymnasium Floor Replacement Capital Expenditure By-law No. 10-TX-04 ..... 2010-11-02 15:1.591
[Tsinstikeptum] I.R. #9 Sidewalk Development Project Phase I & II Capital Expenditure By-law No. 09-TX-05..... 2009-11-16 14:1.191
[Tsinstikeptum] I.R. #9 STQA? Kw LNIW'T Community Health Building Capital Expenditure By-law No. 05-TX-06 ..... 2006-12-19 10:2.746
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04 .. 2002-11-30 7:1.326
[Tsinstikeptum] I.R. No. 9 Water Reservoir Expansion Project Capital Expenditure By-law No. 06-TX-03..... 2006-11-16 11:1.156
[Tsinstikeptum] I.R. No. 10 Campbell Road Interchange Drainage Project Capital Expenditure By-law No. 07-TX-04 ..... 2008-01-16 12:2.809
[Tsinstikeptum] I.R. #10 Campbell Road Sewer Project Capital Expenditure By-law No. 12-TX-03..... 2012-08-07 17:1.583

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WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite)			
Tsinstikeptum I.R. #10 Capital Expenditure By-law No. 00-TX-01	2000-05-07	4:2.341	**repealed** by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05	2000-12-21	5:2.311	
[Tsinstikeptum] I.R. #10 Highway 97 Infrastructure and Road Access Improvement Project Capital Expenditure By-law No. 03-TX-05	2004-05-10	8:2.504	
Tsinstikeptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment By-law No. 05-TX-01	2005-12-16	10:2.750	
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure By-law No. 03-TX-04	2003-11-18	8:2.509	
[Tsinstikeptum] I.R. #10 Lindley Building First Floor Renovation Capital Expenditure By-law No. 12-TX-06	2013-01-16	17:3.1967	
Tsinstikeptum I.R. No. 10 Lindley Building Signage Project Capital Expenditure By-law No. 05-TX-07	2005-12-16	10:2.754	
[Tsinstikeptum] IR #10 Lindley Government Building First Floor Renovation Capital Expenditure By-law No. 11-TX-08	2011-12-20	16:2.1276	

Tsinstikeptum I.R. No. 10 Lindley Road Realignment Project Capital Expenditure By-law No. 12-TX-08	2013-02-12	17:3.1971
[Tsinstikeptum] I.R. #10 Water Distribution System Capital Expenditure By-law No. 01-TX-02	2001-05-05	5:2.305
[Tsinstikeptum] I.R. No. 10 Water Reservoir Expansion Project Capital Expenditure By-law No. 07-TX-03	2008-01-16	12:2.812
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure By-law No. 04-TX-01	2004-05-10	8:2.517
WHISPERING PINES/CLINTON INDIAN BAND / BANDE INDIENNE WHISPERING PINES/CLINTON		
Annual Expenditure Law, 2012	2012-06-21	16:4.2618
Annual Expenditure Law, 2013	2013-07-12	17:4.2639
Annual Rates Law, 2012	2012-06-21	16:4.2622
Annual Rates Law, 2013	2013-07-12	17:4.2643
Property Tax Expenditure By-law 1996	1997-02-03	2:1.350
1997 Rates By-law	1997-05-30	2:1.346
1998 Rates By-law	1998-06-18	2:2.760
1999 Rates By-law	1999-07-20	3:2.435
2001 Rates By-law	2001-12-19	6:2.543
2002 Rates By-law	2002-10-10	7:1.331
2003 Rates By-law	2003-11-18	8:2.522
2004 Rates By-law	2004-08-18	9:1.248
2005 Rates By-law	2005-09-28	10:1.406
2006 Rates By-law	2006-07-10	10:2.757
2007 Rates By-law	2007-08-07	11:2.508
2008 Rates By-law	2009-04-08	13:3.2005

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2009 Rates By-law	2009-10-27	13:4.2536	
2010 Rates By-law	2010-08-28	15:1.594	
2011 Rates By-law	2011-08-30	16:1.496	
WILLIAMS LAKE INDIAN BAND / BANDE INDIENNE WILLIAMS LAKE			
Property Assessment and Taxation By-law	2004-04-19	8:2.524	
Property Taxation Expenditure By-law	2006-07-19	11:1.160	
Rates By-law 2006	2006-05-31	11:1.166	
Rates By-law 2007	2007-08-07	11:2.510	
Rates By-law 2008	2009-02-06	13:3.2007	
2009 Rates By-law	2009-10-19	13:4.2538	
2010 Rates By-law	2010-08-28	15:1.596	
2011 Rates By-law	2011-08-30	16:1.498	
2012 Rates By-law	2012-09-14	17:1.595	
YALE FIRST NATION / PREMIÈRE NATION YALE			
Financial Administration By-law	2003-01-24	7:2.635	
Property Assessment and Taxation By-law	2003-04-09	7:2.646	
YEKOOCHE FIRST NATION / PREMIÈRE NATION YEKOOCHE			
Financial Administration By-law	2002-11-27	7:2.697	
Property Assessment and Taxation By-law	2003-02-25	7:2.708	
MANITOBA			
BUFFALO POINT FIRST NATION / PREMIÈRE NATION BUFFALO POINT			
Annual Expenditure Law, 2012	2012-06-26	16:4.2625	

Annual Expenditure Law, 2013	2013-04-26	17:2.1100	
Annual Rates Law, 2012	2012-06-26	16:4.2629	
Annual Rates Law, 2013	2013-04-26	17:2.1104	
Property Assessment Amendment Law, 2012	2012-06-26	16:4.2632	
Property Assessment Amendment Law, 2013	2013-04-20	17:2.1107	
Property Assessment Law, 2011	2012-06-26	16:4.2634	**ss.11, 15(1), 20(3), 30(1), 30(2), 57** by Property Assessment Amendment Law, 2012 (16:4.2632) **ss.11(3), 17(1), 17(2), 20, 20(2), 20(3),20(5), 21, 21(5)(b), 30(1)(c), 49(4), 49(5), 57, SchVI, Sch VII, Sch VIII** by Property Assessment Amendment Law, 2013 (17:2.1107)
Property Taxation Amendment Law, 2012	2012-06-26	16:4.2670	
Property Taxation Amendment Law, 2013	2013-04-20	17:2.1110	
Property Taxation Law, 2011	2012-06-26	16:4.2672	**ss.14(1)**, **14(2)(e)**, **54** by Property Taxation Amendment Law, 2012 (16:4.2670) **ss.8, 10, 16, 17, 18, 54** by Property Taxation Amendment Law, 2013 (17:2.1110)
CHEMAWAWIN CREE NATION / NATION CRIE CHEMAWAWIN			
Financial Administration By-law	2008-10-07	13:1.588	
CROSS LAKE FIRST NATION / PREMIÈRE NATION CROSS LAKE			
Financial Administration Law, 2012 (FMB approved Law on 2013-01-28)	see CIF, s. 106	17:2.1113	
MARCEL COLOMB FIRST NATION / PREMIÈRE NATION MARCEL COLOMB			
Band Custom Election Code	1999-03-12	3:2.437	
OPASKWAYAK CREE NATION / NATION CRIE OPASKWAYAK			
OCN Annual Tax Rate By-law No. 1, 1998	1998-05-25	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	1999-05-17	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	2000-07-11	4:2.384	

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OPASKWAYAK CREE NATION (continued) / NATION CRIE OPASKWAYAK (suite)			
OCN Annual Tax Rate By-law No. 1, 2001	2001-05-19	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002	2002-05-29	6:2.545	
OCN Annual Tax Rate By-law No. 1, 2003	2003-05-13	7:2.759	
OCN Annual Tax Rate By-law No. 1, 2004	2004-05-03	8:2.575	
OCN Annual Tax Rate By-law No. 1, 2005	2005-05-16	9:2.457	
OCN Annual Tax Rate By-law No. 1, 2006	2006-05-15	10:2.759	
OCN Annual Tax Rate By-law No. 1, 2007	2007-06-04	11:2.512	
OCN Annual Tax Rate By-law No. 1, 2008	2008-06-06	12:2.818	
OCN Annual Tax Rate By-law No. 1, 2009	2009-06-15	13:3.2009	
OCN Annual Tax Rate By-law No. 1, 2010	2010-09-21	15:1.598	
OCN Annual Tax Rate By-law No. 1, 2011	2011-07-20	15:3.1875	
OCN Annual Tax Rate By-law No. 1, 2012	2012-09-14	17:1.597	
OCN Land Tax By-law Amendment 1998	1998-06-09	3:1.99	
OCN Land Tax Expenditure By-law 1998	1998-06-09	3:1.101	
ROSEAU RIVER ANISHINABE FIRST NATION / PREMIÈRE NATION ROSEAU RIVER ANISHINABE			
Settlement Community Development Account Expenditure By-law	2011-06-14	15:3.1877	
NEW BRUNSWICK / NOUVEAU-BRUNSWICK			
RED BANK FIRST NATION / PREMIÈRE NATION RED BANK			
Property Assessment and Taxation By-law	2001-05-05	5:2.315	
NEWFOUNDLAND AND LABRADOR / TERRE-NEUVE-ET-LABRADOR			
MIAWPUKEK FIRST NATION / PREMIÈRE NATION MIAWPUKEK			
Telephone Companies Taxation By-law	2000-02-09	4:2.386	

Utilities Companies Taxation By-law	2011-12-20	16:2.1280	
MUSHUAU INNU FIRST NATION / PREMIÈRE NATION MUSHUAU INNU			
Taxation Expenditure By-law.....	2006-12-07	11:1.168	
Telecommunications Companies Taxation By-law.....	2006-12-07	11:1.174	
SHESHATSHIU INNU FIRST NATION / PREMIÈRE NATION SHESHATSHIU INNU			
Taxation Expenditure By-law.....	2006-08-04	11:1.179	
Telecommunications Companies Taxation By-law.....	2006-05-15	10:2.761	**amended** by Telecommunications Companies Taxation By-law (16:1.500)
Telecommunications Companies Taxation By-law.....	2011-07-21	16:1.500	
NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST			
HAY RIVER DENE BAND RESERVE NO. 1 / RÉSERVE Nº 1 DE LA BANDE DÉNÉE DE HAY RIVER			
Business Licensing By-law	2000-01-13	4:2.390	
SALT RIVER FIRST NATION / PREMIÈRE NATION SALT RIVER			
Settlement Revenue Account By-law.....	2007-12-04	12:1.66	
NOVA SCOTIA / NOUVELLE-ÉCOSSE			
ESKASONI FIRST NATION / ESKASONI FIRST NATION			
Property Assessment and Taxation By-law	1998-06-09	3:1.108	
Property Assessment and Taxation By-law, 2012..	2012-04-24	16:3.1920	
2001 Taxation Rates By-law	2001-05-05	5:2.367	
MEMBERTOU FIRST NATION / PREMIÈRE NATION MEMBERTOU			
Financial Administration Law, 2012 ..... (FMB approved Law on 2012-03-01)	see CIF, s. 104	16:3.1854	
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic.....	1997-02-22	3:1.157	

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MILLBROOK BAND / BANDE MILLBROOK			
Annual Expenditure Law, 2012	2012-08-17	17:1.360	
Annual Expenditure Law, 2013	2013-07-26	17:4.2646	
Annual Rates Law, 2012	2012-08-17	17:1.364	
Annual Rates Law, 2013	2013-07-26	17:4.2650	
Financial Administration Law, 2012 (FMB approved Law on 2012-07-04)	see CIF, s. 103	17:1.367	
Property Tax Expenditure By-law	2005-05-26	9:2.462	
Property Tax Expenditure By-law	2009-09-14	13:4.2540	
Property Tax Expenditure By-law	2010-08-28	15:1.600	
Property Tax Expenditure By-law	2011-06-14	15:3.1886	
1998 Rates By-law	1998-12-08	3:1.182	
2000 Rates By-law	2000-09-21	5:1.123	
2001 Rates By-law	2001-05-05	5:2.369	
2002 Rates By-law	2002-05-26	7:1.333	
2003 Rates By-law	2003-04-09	7:2.761	
2004 Rates By-law	2004-05-10	8:2.577	
2005 Rates By-law	2005-05-26	9:2.459	
2006 Rates By-law	2006-05-18	10:2.766	
Rates By-law 2007	2007-06-04	11:2.514	
Rates By-law 2008	2008-09-04	13:1.610	
2009 Rates By-law	2009-09-14	13:4.2546	
Rates By-law 2010	2010-08-28	15:1.607	

Rates By-law 2011 ..... 2011-06-14 15:3.1893
Pictou Landing First Nation / Première Nation Pictou Landing
Financial Administration By-law 2000-07-04 4:2.407
ONTARIO
Chippewas of Georgina Island First Nation / Première Nation des Chippewas de Georgina Island
Land Management Code 2000-01-01 5:2.371
Chippewas of Kettle and Stony Point First Nation / Première Nation des Chippewas de Kettle et Stoney Point
Financial Management By-law 2002-11-28 7:1.336
Chippewas of Mnjikaning First Nation / Première Nation des Chippewas de Mnjikaning
Taxi and Limousine Licensing
By-law No. 03-01 ..... 2004-04-21 8:2.580
Dokis First Nation / Première Nation Dokis
Financial Administration By-law 2004-03-22 8:2.595
Lac La Croix First Nation / Première Nation Lac La Croix
Telephone Companies Taxation By-law..... 2002-12-19 7:2.764
Michipicoten First Nation / Première Nation Michipicoten
Financial Administration By-law 2002-11-18 7:1.351
Mississaugas of Scugog Island First Nation / Première Nation des Mississaugas de Scugog Island
Land Management Code 2000-01-01 5:2.390
Nipissing First Nation / Première Nation Nipissing
Telephone Companies Taxation By-law..... 1999-01-07 3:2.459
Telephone Companies Taxation
Expenditure By-law..... 2001-02-25 5:2.410
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Financial Administration Law, 2012 ..... see CIF, s. 88 17:1.419
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QUÉBEC / QUEBEC			
CONSEIL DES MONTAGNAIS DU LAC SAINT-JEAN / LAC SAINT-JEAN MONTAGNAIS COUNCIL			
Loi sur l'administration financière de Pekuakamiulnuatsh Takuhikan (FMB approved Law on 2013-03-28)	see CIF, s. 98	17:2.1164	
Règlement modifiant le Règlement administratif No. 22 concernant l'imposition de permis dans la réserve indienne de Mashteuiatsh No. 5	2004-08-24	9:1.250	
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998	1998-08-04	3:1.184	
Règlement administratif sur les taux de taxes foncières, numéro 1, 1999	1999-05-31	3:2.463	
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999	1999-05-31	3:2.468	
Règlement sur l'imposition des compagnies de télécommunication, de gaz ou d'énergie électrique	2006-12-07	11:2.517	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000	2000-12-05	5:1.126	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001	2001-06-12	5:2.417	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002	2002-05-26	6:2.547	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003	2003-04-27	7:2.768	

Règlement sur les taux annuels de taxes foncières, numéro 2, 2004	2004-03-22	8:2.606
Règlement sur les taux annuels de taxes foncières, numéro 2, 2005	2005-04-14	9:2.468
Règlement sur les taux annuels de taxes foncières, numéro 2, 2006	2006-07-19	11:1.185
Règlement sur les taux annuels de taxes foncières, numéro 2, 2007	2007-04-17	11:2.523
Règlement sur les taux annuels de taxes foncières, numéro 2, 2008	2008-05-12	12:2.820
Règlement sur les taux annuels de taxes foncières, numéro 2, 2009	2009-04-27	13:3.2011
Règlement sur les taux annuels de taxes foncières, 2010	2010-05-27	14:2.799
Règlement sur les taux annuels de taxes foncières, numéro 2, 2011	2011-06-07	15:3.1896
Règlement sur les taux annuels de taxes foncières, numéro 2, 2012	2012-03-09	16:2.1283
Règlement sur les taux annuels de taxes foncières, numéro 2, 2013	2013-06-26	17:4.2708
LISTUGUJ MI'GMAQ GOVERNMENT / LE GOUVERNEMENT MI'KMAQ DE LISTUGUJ		
Financial Administration By-law	2013-04-22	17:3.1977
NATION HURONNE-WENDAT / HURON-WENDAT NATION		
Règlement 2004-02 concernant les coûts de certains services publics	2004-08-24	9:1.253

art. 1 by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528)
art. 3 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts

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NATION HURONNE-WENDAT (suite) / HURON-WENDAT NATION (continued)			
Règlement 2004-02 concernant les coûts de certains services publics (suite) / (continued)			de certains services publics (11:2.526); Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certain services publics (11:2.528); Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.530) **art. 4** by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526) **arts. 8.1, 8.2** added by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526) **art. 10** by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526)
Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics	2006-12-07	11:2.526	
Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics	2006-12-07	11:2.528	
Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics	2007-04-17	11:2.530	

Règlement sur les permis d'exploitation et le Fonds de développement local 2008-02-08 12:2.823

SASKATCHEWAN

CARRY THE KETTLE FIRST NATION / PREMIÈRE NATION CARRY THE KETTLE

Annual Property Taxation Expenditure By-law, 2011 ..... 2011-12-20 16:2.1286

Annual Property Taxation Expenditure By-law, 2012 ..... 2012-10-10 17:1.599

Property Assessment and Taxation By-law 2003-06-01 7:2.771

Property Tax Expenditure By-law 2004-02-24 8:2.609

2003 Tax Rates By-law 2003-07-14 8:1.206

2004 Tax Rates By-law 2004-08-28 9:1.256

2005 Tax Rates By-law 2005-07-11 10:1.408

2006 Tax Rates By-law 2006-08-01 11:1.188

2008 Tax Rates By-law 2008-11-17 13:1.613

2009 Tax Rates By-law 2009-09-14 13:4.2548

2011 Tax Rates By-law 2011-12-20 16:2.1290

2012 Tax Rates By-law 2012-10-10 17:1.603

COTE FIRST NATION / PREMIÈRE NATION COTE

Cote Revenue Account By-law 2009-06-02 13:4.2549

Cote Revenue Account By-law 2012-03-01 16:2.1291

COWESSESS FIRST NATION / PREMIÈRE NATION COWESSESS

Financial Administration By-law 2012-04-24 16:3.1985

FLYING DUST FIRST NATION / PREMIÈRE NATION FLYING DUST

Business Licensing By-law No. 1, 2003 ..... 2004-05-03 8:2.616

KEESEEKOOSE FIRST NATION / PREMIÈRE NATION KEESEEKOOSE

Trust Appropriations By-law 2005-12-16 10:2.769

LITTLE PINE FIRST NATION / PREMIÈRE NATION LITTLE PINE

Government Act 2001-06-18 6:1.175

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
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MUSKEG LAKE CREE NATION / NATION CRIE MUSKEG LAKE			
Annual Expenditure Law, 2008	2008-07-01	12:2.638	
Annual Expenditure Law, 2009	2009-09-16	13:4.2468	
Annual Expenditure Law, 2010	2010-12-02	15:1.436	
Annual Expenditure Law, 2011	2011-11-18	16:1.344	
Annual Expenditure Law, 2012	2012-11-10	17:1.458	
Annual Expenditure Law, 2013	2013-09-26	17:4.2653	
Annual Rates Law, 2008	2008-06-27	12:2.642	
Annual Rates Law, 2009	2009-07-17	13:4.2472	
Annual Rates Law, 2010	2010-12-02	15:1.440	
Annual Rates Law, 2011	2011-11-18	16:1.348	
Annual Rates Law, 2012	2012-11-10	17:1.463	
Annual Rates Law, 2013	2013-09-26	17:4.2657	
MUSKODAY FIRST NATION / PREMIÈRE NATION MUSKODAY			
Land Code	2000-01-01	5:2.420	
MUSKOWEKWAN FIRST NATION / PREMIÈRE NATION MUSKOWEKWAN			
Property Assessment and Taxation By-law	2007-11-15	12:1.69	
OCEAN MAN FIRST NATION / PREMIÈRE NATION OCEAN MAN			
Property Assessment and Taxation Amending By-law, 2001-02	2001-10-01	6:1.189	
Property Assessment and Taxation Amending By-law, 2001-03	2001-11-20	6:1.191	
Property Assessment and Taxation By-law	2000-01-28	4:2.418	**ss.11(3), 12, 13(1), 19, 24, 26** by

2000 Rates By-law	2000-12-05	5:1.129
2001 Rates By-law	2001-06-02	5:2.440
2002 Rates By-law	2002-11-27	7:1.362
2003 Rates By-law	2003-09-30	8:1.207
2004 Rates By-law	2004-12-02	9:1.257
2005 Rates By-law	2005-10-31	10:1.409
Rates By-law 2006	2006-12-11	11:1.189
Rates By-law 2007	2008-01-16	12:2.834
Rates By-law 2008	2008-10-03	13:1.614
Rates By-law 2009	2009-10-27	13:4.2558
Rates By-law 2010	2010-11-29	15:1.610
Rates By-law 2011	2012-03-01	16:2.1301
Rates By-law 2012	2012-11-26	17:3.1997
Taxation Expenditure By-law	2008-10-03	13:1.616
Taxation Expenditure By-law	2009-10-27	13:4.2560
Taxation Expenditure By-law	2010-11-29	15:1.612
Taxation Expenditure By-law	2012-03-01	16:2.1303
Taxation Expenditure By-law	2012-11-26	17:3.1999
SWEETGRASS FIRST NATION / PREMIÈRE NATION SWEETGRASS		
Property Assessment and Taxation By-law, 2011	2011-10-31	16:1.505
Property Assessment and Taxation Amending By-law, 2001-03		6:1.191
s.32(4) by Property Assessment and Taxation Amending By-law, 2001-02		6:1.189
ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03		6:1.191

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
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WHITE BEAR FIRST NATION / PREMIÈRE NATION WHITE BEAR			
Annual Expenditure Law, 2008	2008-10-11	13:1.496	
Annual Expenditure Law, 2009	2009-10-22	13:4.2475	
Annual Expenditure Law, 2010	2010-11-11	15:1.443	
Annual Expenditure Law, 2011	2011-10-06	16:1.351	
Annual Expenditure Law, 2012	2012-10-05	17:1.466	
Annual Rates Law, 2008	2008-10-11	13:1.502	
Annual Rates Law, 2009	2009-10-22	13:4.2481	
Annual Rates Law, 2010	2010-11-11	15:1.449	
Annual Rates Law, 2011	2011-10-06	16:1.357	
Annual Rates Law, 2012	2012-10-05	17:1.472	
Financial Administration By-law	2003-05-29	8:1.212	
Property Assessment and Taxation By-law Amendment	1998-12-03	3:1.187	
Property Tax Expenditure By-law	1999-09-03	4:1.55	
2010 Rates By-law	2011-03-02	15:3.1900	
Smoking By-law	2005-01-01	9:2.471	
1998 Tax Rates By-law	1999-01-08	3:2.471	
2002 Tax Rates By-law	2002-08-04	7:1.364	
2003 Tax Rates By-law	2003-07-14	8:1.209	
2004 Tax Rates By-law	2004-08-18	9:1.259	
2005 Tax Rates By-law	2005-07-22	10:1.411	
2006 Tax Rates By-law	2007-03-19	11:2.532	

2007 Tax Rates By-law	2007-11-15	12:1.120	
WHITECAP DAKOTA FIRST NATION / PREMIÈRE NATION WHITECAP DAKOTA			
Annual Expenditure Law, 2011	2011-11-18	16:1.360	
Annual Expenditure Law, 2012	2012-08-17	17:1.475	
Annual Expenditure Law, 2013	2013-09-26	17:4.2660	
Annual Rates Law, 2011	2011-11-18	16:1.366	
Annual Rates Law, 2012	2012-08-17	17:1.481	
Annual Rates Law, 2013	2013-09-26	17:4.2665	
Property Assessment Law, 2012	2012-10-04	17:2.1204	
Property Taxation Law, 2012	2012-10-04	17:2.1242	
Business Licensing By-law No. 2005-01	2005-07-11	10:1.416	
Property Assessment and Taxation By-law	2001-11-03	6:1.194	**repealed** by Property Assessment and Taxation By-law No. 2005-02 (10:1.431)
Property Assessment and Taxation By-law No. 2005-02	2005-09-12	10:1.431	**repealed** by Property Assessment Law 2013 (17:2.1204)
Property Tax Expenditure By-law No. 2008-02	2008-11-04	13:1.624	
2002 Rates By-law	2002-09-06	7:1.367	
2003 Rates By-law	2003-09-30	8:1.237	
2004 Rates By-law	2004-11-10	9:1.262	
2005 Rates By-law	2005-09-28	10:1.414	
2006 Rates By-law	2006-11-16	11:1.191	
2007 Rates By-law	2007-11-15	12:1.123	
2008 Rates By-law	2008-11-17	13:1.622	
2009 Rates By-law	2009-10-27	13:4.2566	
2010 Rates By-law	2011-03-02	15:3.1899	

TABLE OF STANDARDS AND PROCEDURES

This table lists the standards and procedures established by the First Nations Tax Commission (FNTC) under the authority of the *First Nations Fiscal Management Act* that have been published to date in the *First Nations Gazette*. The standards and procedures are published in both official languages. This table is prepared for convenience of reference only.

The date on which a standard or procedure came into force and effect is listed in a separate column.

From time to time, the FNTC may amend these standards by way of a FNTC resolution made at a duly convened meeting of the Commission. FNTC standards, including amended standards, are available on the FNTC website (www.fntc.ca).

The column titled 'Consolidation' indicates that the provisions of the basic document and all subsequent amendments have been combined in a single text.

The location of a standard or procedure in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 17:4.2113).

TABLEAU DES NORMES ET PROCÉDURES

Le présent tableau énumère les normes et procédures établies par la Commission de la fiscalité des premières nations (CFPN) en vertu de la *Loi sur la gestion financière des premières nations* qui ont été publiées jusqu'à ce jour dans la *Gazette des premières nations*. Ces normes et procédures sont publiées dans les deux langues officielles. Le présent tableau sert uniquement à faciliter la consultation.

La date d'entrée en vigueur des normes et procédures figure dans une colonne distincte.

La CFPN peut modifier ces normes au besoin en adoptant une résolution à cet effet lors d'une réunion dûment convoquée de ses membres. Les normes de la CFPN, y compris celles qui ont été modifiées, sont accessibles sur le site Web de la CFPN (www.fntc.ca).

La colonne intitulée « Codification » indique que la version originale d'un document et ses modifications ultérieures ont été réunies dans un même texte.

L'endroit où figurent les normes ou les procédures dans la *Gazette des premières nations* est indiqué par le numéro de volume, le numéro de fascicule et le numéro de page (p. ex. 17:4.2113).

Title Titre	Effective date Date d'entrée en vigueur	Consolidation Codification	F.N. Gaz Gaz. PN	Remarks Remarques
FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS				
STANDARDS / NORMES				
Standards Establishing Criteria for Approval of Borrowing Laws	2008-09-17	2012-12-12	17:2.721	
Normes établissant les critères d'agrément des lois sur l'emprunt	2008-09-17	2012-12-12	17:2.740	
Standards for First Nation Business Activity Tax Laws	2012-03-29	2013-06-27	17:3.1399	
Normes relatives aux lois sur les taxes sur les activités commerciales des premières nations	2012-03-29	2013-06-27	17:3.1413	
Standards for First Nation Delegation Laws	2011-10-06		16:1.20	
Normes relatives aux lois sur la délégation de pouvoirs des premières nations	2011-10-06		16:1.48	
Standards for First Nation Development Cost Charges Laws	2009-06-10	2011-06-14	15:3.1436	
Normes relatives aux lois sur les taxes d'aménagement des premières nations	2009-06-10	2011-06-14	15:3.1481	
Standards for First Nation Expenditure Laws	2007-10-22	2012-12-12	17:1.3	
Normes relatives aux lois sur les dépenses des premières nations	2007-10-22	2012-12-12	17:1.23	
Standards for First Nation Property Assessment Laws	2007-10-22	2012-10-03	17:1.11	
Normes relatives aux lois sur l'évaluation foncière des premières nations	2007-10-22	2012-10-03	17:1.32	

Standards for First Nation Property Taxation Laws	2007-10-22	2011-03-29	15:3.1455	
Normes relatives aux lois sur l'imposition foncière des premières nations	2007-10-22	2011-03-29	15:3.1502	
Standards for First Nation Service Tax Laws	2010-02-10		14:2.277	Revoked and replaced 2012-06-20
Normes relatives aux lois sur les taxes sur les services des premières nations	2010-02-10		14:2.292	Abrogées et remplacées 2012-06-20
Standards for First Nation Service Tax Laws	2012-06-20		16:3.1415	
Normes relatives aux lois sur les taxes sur les services des premières nations	2012-06-20		16:3.1429	
Standards for First Nation Tax Rates Laws	2007-10-22	2011-03-29	15:3.1463	Revoked and replaced 2011-12-15
Normes relatives aux lois sur les taux d'imposition foncière des premières nations	2007-10-22	2011-03-29	15:3.1511	Abrogées et remplacées 2011-12-15
Standards for First Nation Tax Rates Laws, 2011	2011-12-15		16:1.23	
Normes relatives aux lois sur les taux d'imposition des premières nations (2011)	2011-12-15		16:1.51	
Standards for First Nation Taxpayer Representation to Council Laws	2010-02-10	2013-09-25	17:4.2113	
Normes relatives aux lois sur la représentation des intérêts des contribuables auprès du conseil	2010-02-10	2013-09-25	17:4.2117	
Standards for the Form and Content of First Nation Borrowing Laws	2008-09-17	2012-12-12	17:2.733	

Title Titre	Effective date Date d'entrée en vigueur	Consolidation Codification	F.N. Gaz Gaz. PN	Remarks Remarques
FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS				
STANDARDS (continued) / NORMES (suite)				
Normes relatives à la forme et au contenu des lois sur l'emprunt des premières nations	2008-09-17	2012-12-12	17:2.753	
Standards for the Submission of Information Required under Section 8 of the Act	2008-07-09	2008-09-17	12:3.955	
Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi	2008-07-09	2008-09-17	12:3.1012	
PROCEDURES / PROCÉDURES				
Procedures Respecting the Approval of First Nation Local Revenue Laws	2009-06-10		13:3.1444	
Procédure d'agrément des textes législatifs sur les recettes locales des premières nations	2009-06-10		13:3.1448	