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FOREWORD
FIRST NATIONS GAZETTE
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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, 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* is published by the First Nations Tax Commission in conjunction with the Native Law Centre. The publication of the *First Nations Gazette* is governed by an Editorial Board.

In 2014, the *First Nations Gazette* transitioned to an exclusively electronic publication. While the *Gazette* is no longer being printed or distributed in hard copy format, it can be accessed, free of charge, on the *First Nations Gazette* website at fng.ca.

Part II of the digital *Gazette*, which is a register of First Nation legislation, is consolidated monthly, with the specific content of each volume listed in a hyperlinked table of contents. The First Nation legislation contained in Part II include laws required by federal statute to be published in the *First Nations Gazette*, and any other laws, by-laws and codes enacted by First Nations and submitted to the *Gazette* for publication.

The following laws are required by federal statute to be published in the *First Nations Gazette*:

- Local revenue laws enacted under the *First Nations Fiscal Management Act* and approved by the First Nations Tax Commission;
- Financial administration laws enacted under the *First Nations Fiscal Management Act* and approved by the First Nations Financial Management Board;
- Laws enacted under the *First Nations Goods and Services Tax Act*; and

First Nations may submit other laws, by-laws and codes for publication, such as

- By-laws enacted under sections 81 and 85.1 of the *Indian Act*;
- By-laws enacted under section 83 of the *Indian Act* and approved by the Minister of Indigenous and Northern Affairs;
- Land management codes adopted in accordance with the *First Nations Land Management Act*; and
- Election codes enacted under the *First Nations Elections Act*.

Format

As of July 2015, the *Gazette* reproduces all laws, by-laws and codes in the exact form in which they were submitted to the *Gazette*, including any errors or omissions. This process preserves the authenticity of the legislation in the form submitted to the *Gazette*. Although legislation is reproduced in its original form using a digital imaging process, the *Gazette* reserves the right to alter the layout of these documents for compilation and publication purposes. These alterations may include, but are not limited to, altering the page sizing and orientation, and the addition of page numbering, headers and footers. Laws, by-laws, and codes enacted by First Nations are published in the language in which they were approved.

Citation of Laws, By-laws, and Codes

Any law, by-law, or code published in the digital *First Nations Gazette* may be cited to the annual volume in which it is contained, for example, Kanaka Bar Indian Band Property Assessment Law, 2015, F.N. Gaz. 2016.20. The citation, as shown in the example, includes the following elements: Title, Gazette abbreviation, year, volume.



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PRÉFACE

GAZETTE DES PREMIÈRES NATIONS

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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, 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* est publiée par la Commission de la fiscalité des premières nations en collaboration avec le Native Law Centre. La publication de la *Gazette des premières nations* relève d'un Comité de rédaction.

En 2014, le passage de la *Gazette des premières nations* à une publication exclusivement électronique s'est fait avec succès. Bien qu'elle ne soit plus imprimée ou distribuée en format papier, vous pouvez continuer d'y accéder, gratuitement, sur le site Web de la *Gazette des premières nations* à l'adresse fng.ca.

La partie II de la *Gazette* numérique, qui consiste en un registre des lois des Premières nations, est consolidée chaque mois, et le contenu particulier de chaque volume est énuméré dans une table des matières hyperliée. Les lois des Premières nations qui se trouvent dans la partie II comprennent les lois qui doivent être publiées dans la *Gazette des premières nations* en vertu d'une loi fédérale, et tous autres lois, règlements administratifs et codes adoptés par les Premières nations et soumis à la *Gazette* aux fins de publication.

Les lois ci-dessous doivent être publiées dans la *Gazette des premières nations* en vertu d'une loi fédérale :

- les lois sur les recettes locales adoptées sous le régime de la *Loi sur la gestion financière des premières nations* et approuvées par la Commission de la fiscalité des premières nations;
- les lois sur l'administration financière adoptées sous le régime de la *Loi sur la gestion financière des premières nations* et approuvées par le Conseil de gestion financière des Premières Nations;
- les lois adoptées sous le régime de la *Loi sur la taxe sur les produits et services des premières nations*.

Les Premières nations peuvent soumettre d'autres lois, règlements administratifs et codes aux fins de publication, comme les suivants :

- les règlements administratifs adoptés en vertu de l'article 81 ou 85.1 de la *Loi sur les Indiens*;
- les règlements administratifs adoptés en vertu de l'article 83 de la *Loi sur les Indiens* et approuvés par la ministre des Affaires autochtones et du Nord;
- les codes de gestion des terres adoptés en vertu de la *Loi sur la gestion des terres des premières nations*;
- les codes électoraux adoptés en vertu de la *Loi sur les élections au sein de premières nations*.

Format

En date de juillet 2015, la *Gazette* reproduit tous les lois, règlements administratifs et codes dans la forme exacte où ils lui sont soumis, y compris toute erreur ou omission. Ce processus permet de préserver l'authenticité des lois dans la forme où elles sont soumises à la *Gazette*. Bien que les lois soient reproduites dans leur forme originale à l'aide d'un processus d'imagerie numérique, la *Gazette* se réserve le droit de modifier la présentation de ces documents aux fins de compilation et de publication. Ces modifications peuvent comprendre, sans s'y limiter, la modification de la taille et de l'orientation des pages et l'ajout de



numéros de page, d'en-têtes et de titres de bas de page. Les lois, les règlements administratifs et les codes adoptés par les Premières nations sont publiés dans la langue où ils ont été approuvés.

Renvois aux lois, règlements administratifs et codes

Les renvois aux lois, règlements administratifs ou codes publiés dans la *Gazette* numérique se font par indication du volume annuel où ils sont publiés, par exemple, *Kanaka Bar Indian Band Property Assessment Law, 2015*, F.N. Gaz. 2016.20. La référence contenue dans cet exemple comporte les éléments suivants : Titre, abréviation de la Gazette, année, volume.

Stipulation d'exonération de garanties et limitation de responsabilité

Les lois, les règlements administratifs et les codes adoptés par les Premières nations sont reproduits dans la *Gazette des premières nations* dans la forme exacte où ils lui ont été soumis. La *Gazette* est offerte à titre de service public. Tout le contenu est fourni « tel quel », et l'éditeur décline expressément toute responsabilité à l'égard de toute garantie, déclaration ou condition de quelque nature que ce soit se rapportant au contenu de la *Gazette*, qu'elle soit expresse, tacite ou légale, y compris, sans limitation, concernant la validité, l'exactitude ou la fiabilité de tout contenu de la *Gazette*. Toutes conditions ou garanties implicites, y compris, sans limitation, les garanties implicites de commercialité, d'adaptation à un usage particulier, de propriété ou de non contrefaçon, ou découlant d'une transaction, d'un emploi ou d'une pratique commerciale, sont expressément rejetées.

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COVID-19 Health Protection By-law	2378
O-Pipon-Na-Piwin Cree Nation	2398
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Animal Control By-Law	2418
Tobacco Retailers By-Law	2428
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Financial Administration Bylaw, 2019	2431
<i>New Brunswick</i>	2462
Eel River Bar First Nation	2463
Government Community Protection Order By-law, 2021	2463
<i>Northwest Territories</i>	2468
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Financial Administration By-law, 2019	2469
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<i>Ontario</i>	2504
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Le règlement administratif numéro CAO-RA-2016-01 concernant l'expulsion des personnes reconnues coupables de trafic de certaines drogues et autres substances	2521
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COVID-19 Bylaw	2529
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Big River First Nation	2542
Financial Administration By-law, 2019	2542
Birch Narrows Dene Nation	2575
Membership Trust Revenue Account By-Law	2575
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Pandemic Referendum Bylaw	2644
Pandemic Response Bylaw	2650
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Financial Administration Bylaw, 2020 #2	2581
Flying Dust First Nation	2661
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Land Codes and Laws under the First Nations Land Management Act

Textes législatifs édictés en vertu de la Loi sur la gestion des terres des premières nations

First Nation land codes and laws adopted under the First Nations Land Management Act.

Codes fonciers adoptés par les Premières Nations en vertu de la Loi sur la gestion des terres des premières nations et textes législatifs édictés en vertu des codes fonciers des Premières Nations.

<i>Manitoba</i>	2667
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Opaskwayak Cree Nation	2668
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Land Law for Governing the Use and Occupancy of OCN Lands	2698
Land Law for Governing the Use and Occupancy of OCN Lands	2725
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Lac La Ronge Indian Band	2925
Business Regulation Law	2925
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Laws under the *Family Homes on Reserves and Matrimonial Interests or Rights Act*

Textes législatifs édictés en vertu de la *Loi sur les foyers familiaux situés dans les réserves et les droits ou intérêts matrimoniaux*

First Nation Laws enacted under the *Family Homes on Reserves and Matrimonial Interests or Rights Act*.

Textes législatifs édictés par les Premières Nations en vertu de la *Loi sur les foyers familiaux situés dans les réserves et les droits ou intérêts matrimoniaux*.

<i>Ontario</i>	2979
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Mitaanjigamiing First Nation	2980
Matrimonial Real Property Law	2980

Other laws, by-laws, codes and enactments

Autres lois, règlements administratifs, codes et textes législatifs

First Nation laws, by-laws, codes and enactments enacted under other legal authorities.

Lois, règlements administratifs, codes et textes législatifs des Premières Nations édictés en vertu d'autres textes d'habilitation.

<i>Alberta</i>	3005
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Ermineskin Cree Nation	3006
Cannabis Law	3006

<i>British Columbia</i>	3015
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Tk'emlúps te Secwépemc	3016
Custom Election Regulations Amendment By-law 2021-03	3016

Tseycum First Nation	3058
Cannabis Law	3058



Laws under the *First Nations Fiscal Management Act (FMA)*

Textes législatifs édictés en vertu de la Loi sur la *gestion financière des premières nations (LGFPN)*

First Nation laws approved by the First Nations Tax Commission under Section 5 of the FMA and First Nation laws approved by the First Nations Financial Management Board under Section 9 of the FMA.

Textes législatifs des Premières Nations agréés par la Commission de la fiscalité des premières nations en vertu de l'article 5 de la LGFPN et textes législatifs des Premières Nations agréés par le Conseil de gestion financière des premières nations en vertu de l'article 9 de la LGFPN.



Alberta



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Fort McMurray #468 First Nation in the Province of Alberta,

Fort McMurray #468 First Nation Annual Expenditure Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**FORT MCMURRAY #468 FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Fort McMurray #468 First Nation duly enacts as follows:

1. This Law may be cited as the *Fort McMurray #468 First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Fort McMurray #468 First Nation Band Property Tax By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Fort McMurray #468 First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Fort McMurray #468 First Nation Band Property Tax By-law*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2021 and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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.

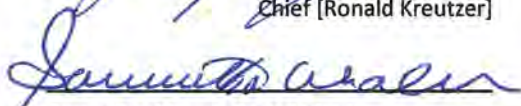
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of July,
2021, at Gregoire Reserve 176A, in the Province of
Alberta.

A quorum of Council consists of TWO (2) members of Council.



Chief [Ronald Kreutzer]



Councillor [Samantha Whalen]



Councillor [Angela Ross]



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|-------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 8,925.06 |

TOTAL REVENUES	\$ 8,925.06
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PART 2: EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
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. Housing
 - 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 Borrowing 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 (Medical Travel Assistance)	\$4000
b. Social Programs and Assistance	
c. Agriculture	
d. Education (Graduates grade 12 incentive program)	\$4500
e. Other Service	
9. Contingency	\$425.06
TOTAL EXPENDITURES	\$8925.06
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0.00
BALANCE	\$0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Fort McMurray #468 First Nation in the Province of Alberta,

Fort McMurray #468 First Nation Annual Tax Rates Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**FORT MCMURRAY #468 FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Fort McMurray #468 First Nation duly enacts as follows:

1. This Law may be cited as the *Fort McMurray #468 First Nation Annual Tax Rates Law, 2021*.

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 *Fort McMurray #468 First Nation Band Property Tax By-law*;

“First Nation” means the Fort McMurray #468 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Fort McMurray #468 First Nation Band Property Tax By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.



8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of July,
2021, at Gregoire Reserve 176A, in the Province of
Alberta.

A quorum of Council consists of TWO (2) members of Council.


Chief [Ronald Kreutzer]


Councillor [Angela Ross]


Councillor [Samantha Whalen]



**SCHEDULE
TAX RATES**

PROPERTY CLASS

**RATE PER \$1,000
of Assessed Value**

Class 2 - Non-Residential

14.5000



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Enoch Cree Nation in the Province of Alberta,

***Maskekosihek Enoch Cree Nation
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





MASKEKOSIHK ECN ANNUAL EXPENDITURE LAW 2021

MASKEKOSIHK ENOCH CREE NATION ANNUAL EXPENDITURE LAW, 2021

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Maskekosihek Enoch Cree Nation duly enacts as follows:

1. This Law may be cited as the *Maskekosihek Enoch Cree Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Enoch Cree Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Enoch Cree Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

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

3. The First Nation’s annual budget for the budget year beginning April 1st, 2021, and ending March 31st, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.



MASKEKOSIHK ECN ANNUAL EXPENDITURE LAW 2021

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, including any Appendices, forms part of and is an integral part of this Law.

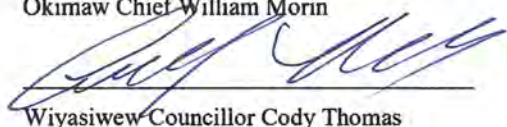
(2) A reference to the Schedule is a reference to the Schedule to this Law.

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 26th day of May, 2021, at Enoch, in the Province of Alberta.

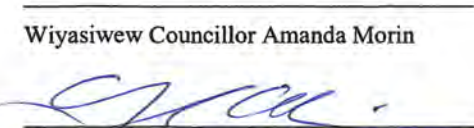
A quorum of Council consists of six (6) members of Council.


Okimaw Chief William Morin


Wiyasiwew Councillor Cody Thomas

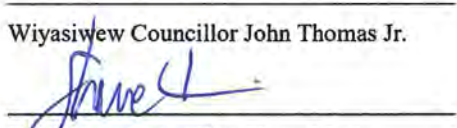

Wiyasiwew Councillor Michelle Wilsdon


Wiyasiwew Councillor Ronald V. Morin

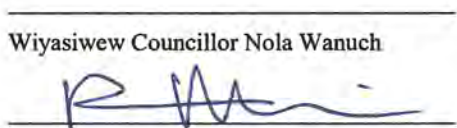

Wiyasiwew Councillor Amanda Morin


Wiyasiwew Jared R. Morin


Wiyasiwew Councillor Lyle Morin


Wiyasiwew Councillor John Thomas Jr.


Wiyasiwew Councillor Shane Morin


Wiyasiwew Councillor Nola Wanuch


Wiyasiwew Councillor Ronald A. Morin



MASKEKOSIHK ECN ANNUAL EXPENDITURE LAW 2021

SCHEDULE ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$672,210.28
b. Payments received in lieu of taxes	\$172,625.23
TOTAL REVENUES	\$844,835.51

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$235,210.28
b. General Administrative	\$235,564.35
c. Other General Government	
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. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	\$ 73,000.00
e. Tourism	



MASKEKOSIHK ECN ANNUAL EXPENDITURE LAW 2021

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 Borrowing 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. Grants:	
a. Home owner grant equivalents:	\$
10. Contingency Amount	\$ 43,000.00
TOTAL EXPENDITURES	\$586,744.63

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$258,060.88
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Enoch Cree Nation in the Province of Alberta,

Maskekosihek Enoch Cree Nation
Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





MASKEKOSIHK ECN ANNUAL TAX RATES LAW 2021

**MASKEKOSIHK ENOCH CREE NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Enoch Cree Nation duly enacts as follows:

1. This Law may be cited as the *Maskekosihk Enoch Cree Nation Annual Tax Rates Law, 2021*.

2. In this Law:

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

“Assessment Law” means the *Enoch Cree Nation Property Assessment Law, 2016*;

“First Nation” means the Maskekosihk Enoch Cree Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.


8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.




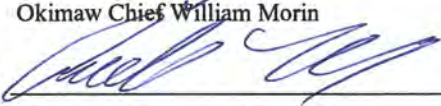
MASKEKOSIHK ECN ANNUAL TAX RATES LAW 2021

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2021, at Enoch, in the Province of Alberta.


A quorum of Council consists of six (6) members of Council.

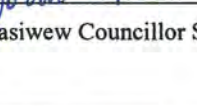

Okimaw Chief William Morin


Wiyasiwew Councillor Lyle Morin

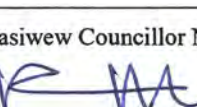

Wiyasiwew Councillor Cody Thomas

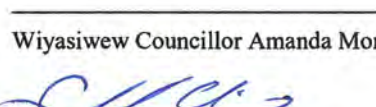

Wiyasiwew Councillor John Thomas Jr.


Wiyasiwew Councillor Michelle Wilsdon

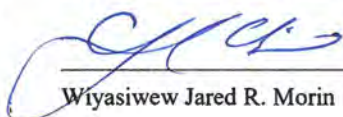

Wiyasiwew Councillor Shane Morin


Wiyasiwew Councillor Ronald V. Morin


Wiyasiwew Councillor Nola Wanuch


Wiyasiwew Councillor Amanda Morin


Wiyasiwew Councillor Ronald A. Morin


Wiyasiwew Jared R. Morin



MASKEKOSIHK ECN ANNUAL TAX RATES LAW 2021

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER 1000
<u>Alberta</u>	
Class 1 – Residential	9.58
Class 2 – Non-Residential	24.14
Class 3 – Farmland	9.58
Class 4 – Machinery and Equipment	24.14



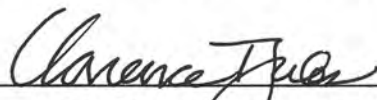
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the O'Chiese First Nation in the Province of Alberta,

O'Chiese First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**O'CHIESE FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the O'Chiese First Nation duly enacts as follows:

1. This Law may be cited as the *O'Chiese First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *O'Chiese First Nation Property Assessment and Taxation By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the O'Chiese First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *O'Chiese First Nation Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2021 and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 03 day of August, 2021, at The O'Chiese First Nation, in the Province of Alberta.

A quorum of Council consists of Four (4) members of Council.

Chief Douglas Beaverbones

Councillor Martin Ironbow

Councillor Malcolm Whitford

Councillor Ryan Littlejohn

Councillor Phyllis Whitford

Councillor Herman Poorman

Councillor Bernadine Coleman



SCHEDULE
ANNUAL BUDGET

PART 1: PROPERTY TAX REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,490,190.88
b. Well Drilling Tax Revenues	\$ 89,372.68

TOTAL REVENUES	\$ 1,579,563.56
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PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$40,000.00
b. General Administrative	\$31,000.16
c. Other General Government	\$30,000.00
2. Protection Services	
a. Policing	
b. Firefighting	\$200,000.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$100,000.00
b. Snow and Ice Removal	\$100,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$100,000.00
b. Culture	\$200,000.00
c. Heritage Protection	
d. Other Recreation and Culture	



5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	\$693,563.40
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 Borrowing 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(30,000 to Head start and 30,000 to Daycare)	\$60,000.00
e. Other Service	
9. Contingency Amount	\$25,000.00
TOTAL EXPENDITURES	\$ 1,579,563.56
 <u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0
 BALANCE	 \$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the O'Chiese First Nation in the Province of Alberta,

O'Chiese First Nation Annual Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**O'CHIESE FIRST NATION
ANNUAL RATES LAW, 2021**

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. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the O'Chiese First Nation duly enacts as follows:

1. This Law may be cited as the *O'Chiese First Nation Annual Rates Law, 2021*.

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 *O'Chiese First Nation Property Assessment and Taxation By-law*;

"First Nation" means the O'Chiese 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 *O'Chiese First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.



8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of July, 2021 at The O'Chiese First Nation in the Province of Alberta.

A quorum of Council consists of Four (4) members of Council.

Chief Douglas Beaverbones

Councilor Martin Ironbow

Councilor Malcolm Whitford

Councilor Ryan Littlejohn

Councilor Phyllis Whitford

Councilor Herman Poorman

Councilor Bernadine Coleman

Councillor



SCHEDULE
2021 TAX RATES

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 2 - Non-residential and linear property	15.1710
Class 4 - Machinery and Equipment	11.0120



First Nations Tax Commission
Commission de la fiscalité des premières nations

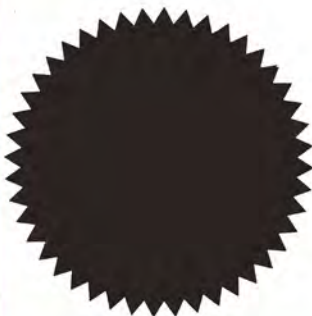
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SIKSIKA NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Siksika Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Siksika First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Siksika Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Siksika Nation Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 May, 2021, at
Siksika, in the Province of Alberta.

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

Chief Ouray Crowfoot

Councillor Jonathan Kent Ayoungman

Councillor Carlin Black Rabbit

Councillor Reuben Breaker

Councillor Leon Crane Bear

Councillor Samuel Crowfoot

Councillor Armond Duck Chief

Councillor Adeline Jenny Goodin

Councillor Wade Healy

Councillor Tracy McHugh

Councillor Kendall Panther Bone

Councillor Susan Solway

Councillor Ike Solway



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|---------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 792,637.23 |

TOTAL REVENUES	\$ 792,637.23
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PART 2: EXPENDITURES

- | | |
|------------------------------------|---------------|
| 1. General Government Expenditures | |
| a. General Administrative | \$ 28,500.00 |
| b. Other General Government | \$ 776,000.00 |
| 2. Protection Services | |
| a. Other Protective Services | \$ 484,000.00 |
| 3. Transportation | |
| a. Roads and Streets | \$ 4,000.00 |
| 4. Other Services | |
| a. Social Programs and Assistance | \$ 40,000.00 |
| 5. Contingency | \$ 50,000.00 |

TOTAL EXPENDITURE	\$1,382,500.00
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|---------------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$ 589,862.77 |
|---|---------------|

BALANCE	\$ 0
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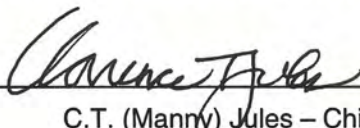
First Nations Tax Commission
Commission de la fiscalité des premières nations

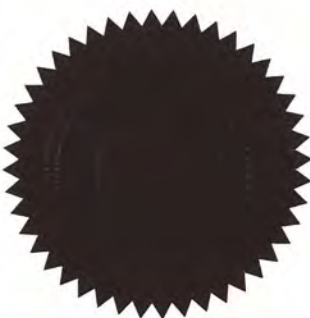
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SIKSIKA NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

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

1. This Law may be cited as the *Siksika Nation First Nation Annual Tax Rates Law, 2021*.

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 *Siksika Nation Property Assessment Law, 2015*;

“First Nation” means the Siksika Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Siksika First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.



8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2021, at Siksika, in the Province of Alberta.

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

Chief Ouray Crowfoot

Councillor Jonathan Kent Ayoungman

Councillor Carlin Black Rabbit

Councillor Reuben Breaker

Councillor Leon Crane Bear

Councillor Samuel Crowfoot

Councillor Armond Duck Chief

Councillor Adeline Jenny Goodin

Councillor Wade Healy

Councillor Tracy McHugh

Councillor Kendall Panther Bone

Councillor Susan Solway

Councillor Ike Solway



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 2 - Non-Residential	17.0992
Class 4 - Machinery and Equipment	10.3670



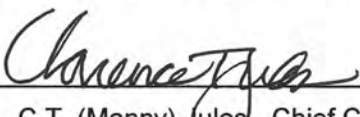
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stoney Nation in the Province of Alberta,

Stoney Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





STONEY NATION COUNCIL RESOLUTION		Chronological No: 2021-010	
		File Reference	
THE COUNCIL OF THE STONEY TRIBE			
TERRITORY		TREATY NUMBER SEVEN SOUTHERN ALBERTA	
PLACE		MORLEY, ALBERTA	
DATE	10	May	AD 2021
	DAY	MONTH	YEAR

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bears paw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 10 day of May, 2021; and

WHEREAS:

- A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the First Nations Fiscal Management Act requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Stoney Nation duly enacts as follows:

1. This Law may be cited as the Stoney Nation Annual Expenditure Law, 2021.
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, and setting out expenditures made in accordance with section 13.1 of the Act;
 - “Assessment Law” means the Stoney Property Tax By-law;
 - “Council” has the meaning given to that term in the Act;
 - “First Nation” means the Stoney Nation, being a band named in the schedule to the Act;
 - “Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;
 - “local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;
 - “property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and
 - “Taxation Law” means the Stoney Property Tax By-law.
3. The First Nation’s annual budget for the budget year beginning January 1, 2021 and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.
5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.
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.



STONEY NATION COUNCIL RESOLUTION		Chronological No: 2021-010	
		File Reference	
THE COUNCIL OF THE STONEY TRIBE			
TERRITORY		TREATY NUMBER SEVEN SOUTHERN ALBERTA	
PLACE		MORLEY, ALBERTA	
DATE	10	May	AD 2021
	DAY	MONTH	YEAR

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, including any Appendices, 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 6 day of May, 2021, at Morley, in the Province of Alberta.

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 732,594.84
TOTAL REVENUES	\$ 732,594.84

PART 2: EXPENDITURES

- 1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
- 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. Housing
 - 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



STONEY NATION COUNCIL RESOLUTION		Chronological No: 2021-010	
		File Reference	
THE COUNCIL OF THE STONEY TRIBE			
TERRITORY		TREATY NUMBER SEVEN SOUTHERN ALBERTA	
PLACE		MORLEY, ALBERTA	
DATE	10	May	AD 2021
	DAY	MONTH	YEAR

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 Borrowing Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments – Housing Mortgage	\$722,594.84
	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	\$10,000.00
	TOTAL EXPENDITURES	\$732,594.84
	<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1.	Accumulated Surplus – revenues carried forward from the previous budget year	\$
2.	Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$
	BALANCE	





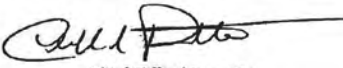


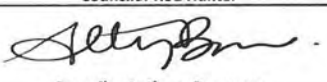



STONEY NATION
COUNCIL RESOLUTION

Chronological No: 2021-010

File Reference

THE COUNCIL OF THE STONEY TRIBE			
TERRITORY		TREATY NUMBER SEVEN SOUTHERN ALBERTA	
PLACE		MORLEY, ALBERTA	
DATE	10	May	AD 2021
	DAY	MONTH	YEAR

QUORUM: Nine (9)

 Chief Darcy Dixon	 Chief Aaron Young	 Chief Clifford Poucette
Councilor Rex Daniels	Councilor Charles Mark	Councilor Hank Snow
 Councilor Rod Hunter	 Councilor Jordie Mark	Councilor Rufus Twoyoungmen
 Councilor Anthony Bears paw	Councilor Verna Powderface	 Councilor Krista Hunter
Councilor Pierre Lefthand	 Councilor Boyd Wesley	 Councilor Shane Crawler

1. Fund Code	2. Computer Balances		3. Expenditures	4. Authority	5. Source of Funds
	A: Capital	B: Revenue			Capital
	\$	\$	\$		Revenue
Recommended		Approved			
Date		Date			



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stoney Nation in the Province of Alberta,

Stoney Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**STONEY NATION
COUNCIL RESOLUTION**

Chronological No: 2021-029

File Reference

THE COUNCIL OF THE STONEY TRIBE				
TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA			
PLACE	MORLEY, ALBERTA			
DATE	20	September	AD	2021
	DAY	MONTH		YEAR

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has circulated virtually for approval ~~in quorum at a duly convened meeting~~ on the 26 day of September, 2021; and

STONEY NATION ANNUAL tax RATES LAW, 2021

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the First Nations Fiscal Management Act requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE BE IT RESOLVED THAT: the Council of the Stoney Nation duly enacts as follows:

1. This Law may be cited as the Stoney Nation Annual Tax Rates Law, 2021.
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 Stoney Property Tax By-law;

“First Nation” means the Stoney Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the Stoney Property Tax By-law.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.






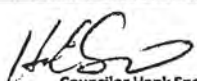



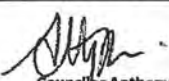
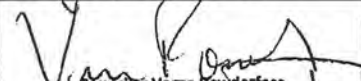
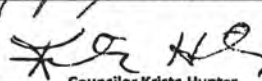

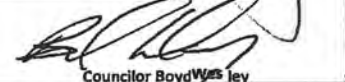

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



STONEY NATION		Chronological No: 2021-029	
COUNCIL RESOLUTION		File Reference	
THE COUNCIL OF THE STONEY TRIBE			
TERRITORY		TREATY NUMBER SEVEN SOUTHERN ALBERTA	
PLACE		MORLEY, ALBERTA	
DATE	20	September	AD 2021
	DAY	MONTH	YEAR

THEREFORE BE IT RESOLVED THAT:
THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of October, 2021, at Calgary, in the Province of Alberta.

QUORUM: Nine (9)

 Chief Darcy Dixon	 Chief Aaron Young	 Chief Clifford Poucette
 Councilor Rex Daniels	 Councilor Charles Mark	 Councilor Hank Snow
 Councilor Rod Hunter	 Councilor Jordie Mark	 Councilor Rufus Twoyoungmen
 Councilor Anthony Bearspaw	 Councilor Verna Powderface	 Councilor Krista Hunter
 Councilor Pierre Lefthand	 Councilor Boyd Wesley	 Councilor Shane Crawler

1. Fund Code	2. Computer Balances	3. Expenditures	4. Authority	5. Source of Funds
	A: Capital	B: Revenue		Capital
	\$	\$	\$	Revenue
Recommended		Approved		
	Date		Date	

SCHEDULE
TAX RATES

PROPERTY CLASS

Class 2 - Non-Residential
Class 4 - Machinery and Equipment

RATE PER \$1,000
of Assessed Value

15.2805
8.9479



British Columbia



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Expenditure Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ADAMS LAKE INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Adams Lake Indian Band Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Adams Lake Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Adams Lake Indian Band Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 27 day of July, 2021, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Kukpi7 (Chief) Florence Lynn Kenoras


Tk'wemi'ple7 (Councillor) Brandy Chelsea


Tk'wemi'ple7 (Councillor) Cory Sampson


Tk'wemi'ple7 (Councillor) Howard Nordquist


Tk'wemi'ple7 (Councillor) Shelley Witzky


Tk'wemi'ple7 (Councillor) Joyce Kenoras



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$959,335.96
TOTAL REVENUES	\$959,335.96

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$60,124.48
b. General Administrative	\$98,414.56
c. Other General Government	\$16,000.00
2. Protection Services	
a. Policing	\$100,000.00
b. Firefighting	\$40,000.00
c. Other Protective Services	\$99,616.94
3. Transportation	
a. Roads and Streets	\$7,500.00
b. Snow and Ice Removal	\$7,500.00
4. Recreation and Cultural Services	
a. Recreation	\$15,000.00
5. Community Development	
a. Land Rehabilitation and Beautification	\$65,558.27
b. Other Regional Planning and Development	
i. Elders Maintenance	\$56,000.00
6. Environment Health Services	
a. Water Purification and Supply	\$25,000.00
b. Sewage Collection and Disposal	\$25,000.00
c. Garbage Waste Collection and Disposal	\$22,021.69
d. Recycling	\$22,021.70
7. Other Services	
a. Social Programs and Assistance (Elders and Youth)	\$30,000.00
b. Education	\$50,000.00
c. Other Services	
i. Maintenance	\$68,043.39
ii. Land Lease Maintenance	\$15,000.00



iii. CP Railroad Whistle	\$335.00
8. Grants:	
a. Home owner grant equivalents:	\$47,000.00
9. Contingency Amount	\$89,199.93
TOTAL EXPENDITURES	\$959,335.96

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0.00
BALANCE	\$0.00

Note: The following are the 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 year:

a. BC Hydro, Street Lights	\$5,000.00
b. Thompson Nicola Regional District Refuse	\$12,468.74
c. Little Shuswap Garbage	\$34,007.70
d. Chase Sewer	\$2,028.84
e. DSA Water	\$10,109.01
f. Thompson Nicola Regional District 911	\$495.00
g. Columbia Shuswap Regional District 911	\$5,970.60
h. DSA Fire / Transportation	\$17,506.01
i. Columbia Shuswap Regional District	\$26,350.00
j. Transit I.R.#6	\$30,703.92
k. CP Railroad Whistle	\$335.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ADAMS LAKE INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Tax Rates Law, 2021*.

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 *Adams Lake Indian Band Property Assessment Law, 2015*;

“First Nation” means the Adams Lake 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Adams Lake Indian Band Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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 four hundred dollars (\$400.00), the taxable property shall be taxed at four hundred dollars (\$400.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

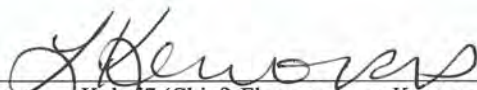
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of July, 2021, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Kukpi7 (Chief) Florence Lynn Kenoras


Tk'wemi'ple7 (Councillor) Brandy Chelsea


Tk'wemi'ple7 (Councillor) Cory Sampson


Tk'wemi'ple7 (Councillor) Howard Nordquist


Tk'wemi'ple7 (Councillor) Shelley Witzky

Tk'wemi'ple7 (Councillor) Joyce Kenoras



**SCHEDULE
TAX RATES**

TAX GROUP ONE – Indian Reserve No. 2, 3, 4 and 5
PROPERTY CLASS

**RATE PER \$1,000
of Assessed Value**

Class 1 – Residential	7.7973
Class 2 – Utilities	58.6868
Class 4 - Major Industry	16.4538
Class 5 - Light Industry	24.1744
Class 6 - Business and Other	18.0633
Class 8 - Recreational Property/Non-Profit Organization	13.6205
Class 9 - Farm	25.2695
Class 10 – Regulated CPR R/W	26.3538

TAX GROUP TWO – Indian Reserve No. 1, 6 and 7
PROPERTY CLASS

**RATE PER \$1,000
of Assessed Value**

Class 1 - Residential	6.5279
Class 2 - Utilities	39.6039
Class 4 - Major Industry	74.6538
Class 5 - Light Industry	17.1610
Class 6 - Business and Other	16.6106
Class 8 - Recreational Property/Non-Profit Organization	5.8371
Class 9 - Farm	20.8473
Class 10 – Regulated CPR R/W	26.3538



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Aitchelitz First Nation in the Province of British Columbia,

Aitchelitz First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**AITCHELITZ FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Aitchelitz First Nation duly enacts as follows:

1. This Law may be cited as the *Aitchelitz First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Aitchelitz First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Aitchelitz First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Aitchelitz First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 17 day of May 2021, at Chilliwack, in the Province of BC.

A quorum of Council consists of two (2) members of Council.

Chief Angie Bailey

Councillor Leona Sam

Councillor John George



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property Tax Revenues to be collected in budget year	
a. Property Tax	\$92,190.00
Total Revenues:	\$92,190.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$24,000.00
b. B.C.A.A Levy	\$1,000.00
2. Protection Services	
a. Local Service Agreement	\$14,207.00
3. Transportation	
a. Local Service Agreement	\$7,509.00
b. Roads and Streets	\$48,784.00
4. Recreation and Cultural Services	
a. Local Service Agreement	\$8,364.00
5. Community Development	
a. Local Service Agreement - Planning/Development	\$1,470.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$3,000.00
b. Local Service Agreement - general E.H.	\$988.00
c. Local Service Agreement - Water/Sewer	\$2,005.00



7. Fiscal Services	
a. Local Service Agreement	\$6,177.00
8. Contingency Amounts	
a. Contingency Amounts	\$4,610.00
Total Expenditures:	\$122,114.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 29,924.00
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 year:

a. City of Chilliwack	\$ 40,720.00
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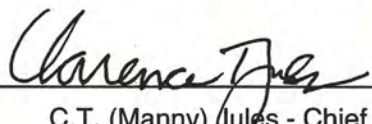
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Aitchelitz First Nation in the Province of British Columbia,

Aitchelitz First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**AITCHELITZ FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Aitchelitz First Nation duly enacts as follows:

1. This Law may be cited as the *Aitchelitz First Nation Annual Tax Rates Law, 2021*.

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 *Aitchelitz First Nation Property Assessment Law, 2012*;

“First Nation” means the Aitchelitz 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Aitchelitz First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 17 day of May, 2021, at Chilliwack, in the Province of BC.

A quorum of Council consists of two (2) members of Council.

Chief Angie Bailey

Councillor Leona Sam

Councillor John George



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value in:	
	Improvements	Land
2 Utilities	52.09628	54.11951
5 Light Industry	10.03233	10.31595
6 Business and Other	11.22086	11.57860



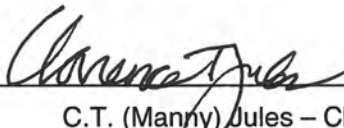
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
?Akisqnuq First Nation in the Province of British Columbia,

Akisqnuq First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**AKISQNUK FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Akisqnuq First Nation duly enacts as follows:

1. This Law may be cited as the *Akisqnuq First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Akisqnuq First Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Akisqnuq First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

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

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including the Appendices, 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 19th day of May, 2021, at Windermere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Ryan Nicholas

Councillor Allan Nicholas



Councillor Rosemary Phillips

Councillor Theresa Kains



Councillor Lillian Rose



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 357,510 |

TOTAL REVENUES	\$ 357,510
-----------------------	-------------------

PART 2: EXPENDITURES

- | | |
|---|------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$ 110,000 |
| b. General Administrative | 25,000 |
| c. Other General Government | 15,000 |
| 2. Protection Services | |
| a. Comprehensive Service Agreement (RDEK) | \$ 90,000 |
| 3. Transportation | |
| a. Roads and Streets | \$ 10,000 |
| 4. Community Development | |
| a. Education | \$ 25,000 |
| b. Economic Development Program | 15,000 |
| c. Housing | 30,000 |
| 5. Other Services | |
| a. Health | \$ 7,000 |
| 6. Grants: | |
| a. Home owner grant equivalents: | \$ 15,000 |
| 7. Contingency Amount | \$ 5,510 |
| 8. Transfers into the Capital Reserve Fund by Revenues included in Part 1 | \$10,000 |

TOTAL EXPENDITURES	\$ 357,510
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|---------|
| 1. Accumulated Surplus – Local revenues carried forward from the previous budget year | \$ 0.00 |
|---|---------|

BALANCE	\$ 0.00
----------------	----------------

Note: The following are the 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 year:



a. **Regional District of East Kootenay for:**

Fire and other protection, waste disposal, hospital and other

\$ 90,000

Note: This Budget includes the attached two appendices.



Appendix 1

Reserve Fund Balances for Revenues Included in Part 1 of the Schedule

1. Capital Reserve Fund

Beginning balance as of April 1, 2021:	\$ 27,311
Transfers in	
a. from current year revenues:	\$ 10,000
Interest earned in current year:	\$ 1
Ending balance as of March 31, 2022:	\$ 37,311



Appendix 2

IBE Water System Replacement Service Tax Budget and Debt Repayment Reserve Fund Balance

A. Service Tax Current Year Budget

Revenues:

- | | |
|---|------------|
| 1. Service Tax Revenues to be collected in current year: | \$ 127,008 |
| 2. Moneys from Service Tax Reserve Fund to be expended in current year: | \$ 0.00 |

Total Service Tax Revenues:	\$ 127,008
------------------------------------	-------------------

Expenditures:

- | | |
|--|------------|
| 1. Financing Payments to First Nations Finance Authority | \$ 120,387 |
| 2. Transfers into Service Tax Reserve Fund: IBE Water System Replacement | \$ 6.621 |

Total Service Tax Expenditures:	\$ 127,008
--	-------------------

Balance:	\$ 0.00
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B. Service Tax Reserve Fund Balance

Beginning balance as of April 1, 2020 :	\$ 112,636
Transfers out to current year service tax revenues:	\$ 0.00
Transfers in from current year service tax revenues:	\$ 6,621
Interest earned in current year:	\$ 10
Ending balance as of March 31, 2021:	\$ 119,267



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
?Akisqnuq First Nation in the Province of British Columbia,

Akisqnuq First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**AKISQNUK FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Akisqnuq First Nation duly enacts as follows:

1. This Law may be cited as the *Akisqnuq First Nation Annual Tax Rates Law, 2021*.

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 *Akisqnuq First Nation Property Assessment Law, 2016*.

“First Nation” means the Akisqnuq 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” has the meaning given to that term in the Taxation Law; and

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 19th day of May, 2021, at Windermere,
in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Ryan Nicholas

Councillor Allan Nicholas



Councillor Rosemary Phillips

Councillor Theresa Kains



Councillor Lillian Rose



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed value in:
Class 1 – Residential	5.39045
Class 2 – Utilities	28.17731
Class 6 - Business and Other	6.70003



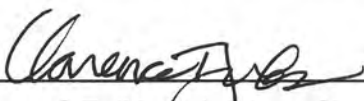
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 4th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Current ver. 2019 03 13

**BEECHER BAY
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the *Beecher Bay* duly enacts as follows:

1. This Law may be cited as the *Beecher Bay Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Beecher Bay Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Beecher Bay, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Beecher Bay Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.



Current ver. 2019 03 13

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, including any Appendices, 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 __May__, 2021, at Beecher Bay, in the Province of British Columbia.

A quorum of Council consists of TWO (2) members of Council.



Chief Russ Chipps



Councillor Bernice Millette



Councillor Traci-Lynn Pateman



Current ver. 2019 03 13

**BEECHER BAY
ANNUAL EXPENDITURE LAW, 2021**

**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$221,572.93
c. Property Transfer Tax Revenues	\$50,000.00

TOTAL REVENUES	\$271,572.93
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PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 1.00
b. General Administrative	\$ 1.00
c. BC Assessment Services	\$ 1,626.79
d. Smart Group TAS Property Tax Software	\$ 5,000.00
e. Tax Appeal Board expenses	\$ 5,000.00
d. Legal Services	\$ 1.00
2. Protection Services	
a. Firefighting	\$ 18,868.80
3. Transportation	
a. Snow and Ice Removal	\$ 2,500.00
b. Road dust suppression	\$ 350.00
4. Recreation and Cultural Service	
a. Culture	\$ 0.00
5. Environment Health Services	
a. Water Purification and Supply	\$ 45,374.34
b. Sewage Collection and Disposal	\$ 160,000.00



Current ver. 2019 03 13

6. Grants:	
a. Home owner grant equivalents:	\$ 27,850.00
7. Contingency Amount	\$ 5,000.00
TOTAL EXPENDITURES	\$271,572.93

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ 0.00

BALANCE	\$ 0.00
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The following are the 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 year.

a. District of Metchosin Fire Services	\$ 31,448.00
b. BC Assessment	\$ 1,626.79
d. Save-On-Septic Services	\$ 160,000.00
e. CRD Water	\$ 150,941.22



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 4th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Current ver. 2019 02 13

**BEECHER BAY
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Beecher Bay duly enacts as follows:

1. This Law may be cited as the *Beecher Bay Annual Tax Rates Law, 2021*.

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 *Beecher Bay Property Assessment Law, 2016*;

“First Nation” means the Beecher Bay, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Beecher Bay Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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, a taxable property classified as a residential (class 1) shall be taxed at three hundred fifty dollars (\$350.00) for the taxation year where

- a) The amount of the tax levied under section 3 is less than three hundred fifty dollars (\$350); and
- b) No taxpayer for that taxable property is sixty-five (65) years of age or over.

5. Notwithstanding section 3, a taxable property is classified as a residential (class 1) shall be taxed at one hundred dollars (\$100) for the taxation year where

- a) The amount of the tax levied under section 3 is less than one hundred dollars (\$100); and
- b) A taxpayer for that taxable property is at least sixty-five (65) years of age.

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.



Current ver. 2019 02 13

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 __31st__ day of __May__, 2021, at Beecher Bay, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.



Chief Russ Chipps



Councillor Bernice Millette



Councillor Traci-Lynn Pateman



Current ver. 2019 02 13

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 off assessed value:
<u>British Columbia</u>	
Class 1 – Residential	5.33800
Class 2 – Utilities	46.91464
Class 4 - Major Industry	
Class 5 - Light Industry	27.35702
Class 6 - Business and Other	16.07658
Class 8 - Recreational Property/Non-Profit Organization	6.11131
Class 9 - Farm	10.69131



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

***Campbell River Indian Band
Annual Expenditure Amending Law, 2021***

Dated at Kamloops, British Columbia on this 4th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CAMPBELL RIVER INDIAN BAND
ANNUAL EXPENDITURE AMENDING LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) 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 those laws; and

D. The Council of the First Nation enacted the *Campbell River Indian Band Annual Expenditure Law, 2021* and now wishes to amend that law to authorize a new budget in the form attached to this Law.

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Expenditure Amending Law, 2021*.

2. The *Campbell River Indian Band Annual Expenditure Law, 2021* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the *Campbell River Indian Band Annual Expenditure Law, 2021*.

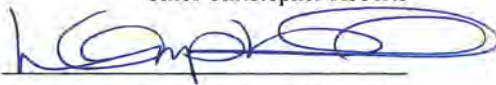
4. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of May, 2021, at Campbell River, in the Province of British Columbia.

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



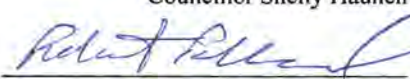
Chief Christopher Roberts



Councillor Linda Campbell



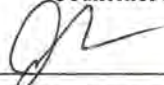
Councillor Shelly Haunch



Councillor Robert Pollard



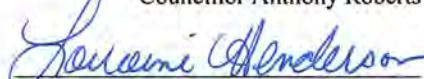
Councillor Kimberly Puglas



Councillor James Henderson



Councillor Anthony Roberts



Councillor Lorraine Henderson



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year

a. Property Tax

\$2,448,383.16

Total Revenues:

\$2,448,383.16



PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative	\$2,500.00
b. General Administrative	\$465,006.00
c. BC Assessment	\$17,000.00
d. Board of Review	\$5,000.00

2. Transportation

a. Roads and Streets	\$20,000.00
b. Snow and Ice Removal	\$9,000.00

3. Recreation and Cultural Services

a. Culture	\$95,680.00
b. Other Recreation and Culture	\$29,880.00

4. Community Development

a. Housing	\$73,000.00
b. Planning and Zoning	\$185,000.00
c. Economic Development Program	\$70,000.00
d. Land Rehabilitation and Beautification	\$218,892.00
e. Tourism	\$92,200.00

5. Environment Health Services

a. Sewage Collection and Disposal	\$33,000.00
b. Water Purification and Supply	\$33,000.00

6. Other Services

a. City of Campbell River Service Agreement	\$1,040,000.00
b. Health	\$15,000.00

7. Contingency Amounts

a. Contingency Amounts	\$44,225.16
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Total Expenditures: **\$2,448,383.16**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
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 year:

a. City of Campbell River, Service Agreement	\$1,040,000.00
b. BC Assessment	\$17,000.00



Note: This Budget includes the attached Appendix.

Appendix
Reserve Fund Balances

1. Contingency Fund

Beginning balance as of April 1, 2021 :	\$ 0
Transfers out	
a. to local revenue account:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from local revenue account:	\$
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of March 31, 2022:	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia on this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CAMPBELL RIVER INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Campbell River Indian Band Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Campbell River Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Campbell River Indian Band Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 17 day of May, 2021, at Campbell River, in the Province of British Columbia.

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

Chief Christopher Roberts

Councillor Linda Campbell

Councillor Shelly Haunch

Councillor Robert Pollard

Councillor Kimberly Puglas

Councillor James Henderson

Councillor Anthony Roberts

Councillor Lorraine Henderson



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year

a. Property Tax	\$2,464,158.85
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Total Revenues:	\$2,464,158.85
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PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative	\$2,500.00
b. General Administrative	\$465,006.00
c. BC Assessment	\$17,000.00
d. Board of Review	\$5,000.00

2. Transportation

a. Roads and Streets	\$20,000.00
b. Snow and Ice Removal	\$9,000.00

3. Recreation and Cultural Services

a. Culture	\$95,680.00
b. Other Recreation and Culture	\$29,880.00

4. Community Development

a. Housing	\$73,000.00
b. Planning and Zoning	\$185,000.00
c. Economic Development Program	\$70,000.00
d. Land Rehabilitation and Beautification	\$218,892.00
e. Tourism	\$92,200.00

5. Environment Health Services

a. Sewage Collection and Disposal	\$33,000.00
b. Water Purification and Supply	\$33,000.00

6. Other Services

a. City of Campbell River Service Agreement	\$1,050,000.00
b. Health	\$15,000.00

7. Contingency Amounts

a. Contingency Amounts	\$50,000.85
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Total Expenditures:	\$2,464,158.85
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PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
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2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
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BALANCE	\$ 0
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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 year:

a. City of Campbell River, Service Agreement	\$1,050,000.00
b. BC Assessment	\$17,000.00



Note: This Budget includes the attached Appendix.

Appendix
Reserve Fund Balances

1. Contingency Fund

Beginning balance as of April 1, 2021 :	\$ 0
Transfers out	
a. to local revenue account:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from local revenue account:	\$
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of March 31, 2022:	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia on this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CAMPBELL RIVER INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Tax Rates Law, 2021*.

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 *Campbell River Indian Band Property Assessment Law, 2011*;

“First Nation” means the Campbell River 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Campbell River Indian Band Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 17 day of May, 2021, at Campbell River, in the Province of British Columbia.

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

Chief Christopher Roberts

Councillor Linda Campbell

Councillor Shelly Haunch

Councillor Robert Pollard

Councillor Kimberly Puglas

Councillor James Henderson

Councillor Anthony Roberts

Councillor Lorraine Henderson



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
1 Residential	7.25107
2 Utilities	26.26054
3 Supportive Housing	5.56507
4 Major Industry	67.12290
5 Light Industry	19.80260
6 Business and Other	22.92352
7 Managed Forest Land	26.28270
8 Recreation / Non-profit	12.67362
9 Farm	14.93138



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cayoose Creek Indian Band in the Province of British Columbia,

***Cayoose Creek Indian Band
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CAYOOSE CREEK INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Cayoose Creek Indian Band duly enacts as follows:

1. This Law may be cited as the *Cayoose Creek Indian Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Cayoose Creek Indian Band Property Assessment Law, 2014*;

“Council” has the meaning given to that term in the Act;

“Cayoose Creek Indian Band” means the Cayoose Creek Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Cayoose Creek Indian Band Property Taxation Law, 2014*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 June 2021, at Cayoose Creek, in the Province of British Columbia.

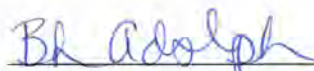
A quorum of Council consists of three (3) members of Council.



Chief Michelle Edwards



Councillor Robin Frank



Councillor Bonnie Adolph



Councillor Jessica Hopkins



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

- | | |
|--|-------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 25357.79 |

TOTAL REVENUES	\$25357.79
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PART 2: EXPENDITURES

- | | |
|--|----------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | 1,000.00 |
| b. General Administrative | 1,000.00 |
| 2. Protection Services | |
| a. Firefighting | 4,800.00 |
| b. Regulatory Measures | 1,000.00 |
| c. Other Protective Services | |
| 3. Transportation | |
| a. Roads and Streets | 7,500.00 |
| b. Snow and Ice Removal | 3,000.00 |
| 4. Environment Health Services | |
| a. Sewage Collection and Disposal | 2746.43 |
| b. Garbage Waste Collection and Disposal | 4,057.79 |

5. Contingency Amount	\$ 253.57
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TOTAL EXPENDITURES	\$25,357.79
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PART 3: ACCUMULATED SURPLUS/DEFICIT

1.	Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0
2.	Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ 0

BALANCE **\$ 0**

Note: The following are the 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 year:

a.	District of Lillooet, Fire Protection	\$ 4,800.00
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cayoose Creek Indian Band in the Province of British Columbia,

***Cayoose Creek Indian Band
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CAYOOSE CREEK INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Cayoose Creek Indian Band duly enacts as follows:

1. This Law may be cited as the *Cayoose Creek Indian Band Annual Tax Rates Law, 2021*.

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 *Cayoose Creek Indian Band Property Assessment Law, 2014*;

“Cayoose Creek First Nation” means the Cayoose Creek 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Cayoose Creek Indian Band Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 08th day of June, 2021, at Cayoose Creek, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Michelle Edwards


Councillor Robin Frank


Councillor Bonnie Adolph


Councillor Jessica Hopkins



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 – Residential	4.30926
Class 2 – Utilities	21.36400
Class 4 - Major Industry	15.36319
Class 5 - Light Industry	10.87379
Class 6 - Business and Other	9.72539



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chawathil First Nation in the Province of British Columbia,

Chawathil First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**CHAWATHIL FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Chawathil First Nation Property Assessment Bylaw, 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;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Chawathil First Nation Property Taxation Bylaw, 2004*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 14th day of June, 2021, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (04) members of Council.



Chief Ruth E. Peters



Vice-Chief Norman Florence



Councillor Kelsey John

Councillor Tim O. Peters

Councillor Monica S. Florence



Councillor Audrey George

Councillor Deanna L. John



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 558,086.53
b. Payments received in lieu of taxes	\$ 2,000.00
TOTAL REVENUES	\$ 560,086.53

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 120,000.00
b. General Administrative	\$ 110,000.00
c. Other General Government	\$ 55,000.00
2. Protection Services	
a. Other Protective Services	\$ 30,000.00
3. Transportation	
a. Roads and Streets	\$ 6,500.88
b. Parking/Bus Stop	\$ 30,000.00
4. Recreation and Cultural Services	
a. Recreation	\$ 30,000.00
b. Culture	\$ 7,000.00
c. Playgrounds	\$ 5,000.00
5. Community Development	
a. Housing	\$ 38,000.00
b. Community Building	\$ 124,968.00
6. Environment Health Services	
a. Health	\$ 56,075.00
7. Contingency Amount	\$ 55,808.65
TOTAL EXPENDITURES	\$ 668,352.53

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 108,266.00
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chawathil First Nation in the Province of British Columbia,

Chawathil First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**CHAWATHIL FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Chawathil First Nation duly enacts as follows:

1. This Law may be cited as the *Chawathil First Nation Annual Tax Rates Law, 2021*.

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” has the meaning given to that term in the 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 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of June, 2021, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ruth E. Peters

Vice-Chief Norman Florence

Councillor Monica S. Florence

Councillor Kelsey John

Councillor Tim O. Peters

Councillor Audrey George

Councillor Deanna L. John



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 2 – Utilities	56.731030
Class 6 - Business and Other	15.589480
Class 10 – CPR regulated right-of-way	35.831667



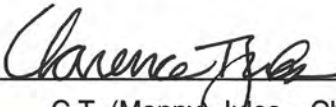
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cheam First Nation in the Province of British Columbia,

Cheam First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CHEAM FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Cheam First Nation Property Assessment Law, 2015*;

“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;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Cheam First Nation Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021 and ending March 31, 2022 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

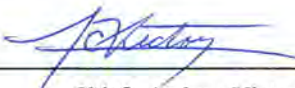
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(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 8th day of June, 2021, at Rosedale, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.




Chief: Andrew Victor




Councillor: Stephanie Fredette



Councillor: Bruce Douglas



Councillor: Lincoln Douglas



Councillor: Rick Quipp

Councillor: Darwin Douglas



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax	\$702,814.86
TOTAL REVENUES	\$702,814.86

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$5,000.00
b. General Administrative	\$32,550.00
c. Other General Government	\$33,784.00
2. Protection Services	
a. Policing	\$30,000.00
b. Regulatory Measures	\$6,000.00
c. Other Protective Services - Emergency Measure	\$1,000.00
3. Transportation	
a. Roads and Streets	\$0.00
b. Snow and Ice Removal	\$3,000.00
c. Public Transit	\$7,400.00
4. Recreation and Cultural Services	
a. Recreation	\$70,300.00
b. Culture	\$15,000.00
c. Heritage Protection	\$7,500.00
5. Community Development	
a. Housing	\$20,000.00
b. Land Rehabilitation and Beautification	\$10,000.00
6. Environment Health Services	
a. Sewage Collection and Disposal	\$5,000.00
b. Garbage Waste Collection and Disposal	\$6,000.00
7. Fiscal Services	
a. Other debt payments (Multi-plex loan)	\$30,000.00



8. Other Services	
a. Health (Other Services)	\$200,000.00
b. Social Programs and Assistance	\$100,000.00
c. Education	\$50,000.00
10. Contingency Amount	\$70,280.86
TOTAL EXPENDITURES	\$702,814.86
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus	\$0.00
2. Accumulated Deficit	\$0.00
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 year:

a. Fraser Valley Regional District – Bus Service	\$ 7,131.33
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cheam First Nation in the Province of British Columbia,

Cheam First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CHEAM FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Cheam First Nation duly enacts as follows:

1. This Law may be cited as the *Cheam First Nation Annual Tax Rates Law, 2021*.

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 Law, 2015*;

“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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Cheam First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 8th day of June, 2021, at Rosedale, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief: Andrew Victor

Councillor: Stephanie Fredette

Councillor: Lincoln Douglas

Councillor: Bruce Douglas

Councillor: Rick Quipp

Councillor: Darwin Douglas



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	-	-
Class 2 - Utilities	52.09628	54.11951
Class 4 - Major Industry	-	-
Class 5 - Light Industry	-	-
Class 6 - Business and Other	11.22086	11.57860
Class 7 - Forest Land	-	-
Class 8 - Recreational Property/Non-Profit Organization	-	-
Class 9 - Farm	32.76570	34.12830



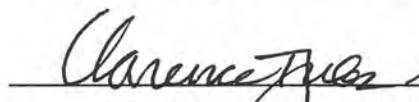
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Coldwater Indian Band in the Province of British Columbia,

Coldwater Indian Band Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**COLDWATER INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and, interests or rights in reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012*;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Expenditure Law, 2021*.

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 the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Coldwater Indian Band Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Coldwater Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

and

“Taxation Law” means the *Coldwater Indian Band Property Taxation Law, 2012*;

3. The First Nation’s annual budget for the budget year beginning April 1, 2021 and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

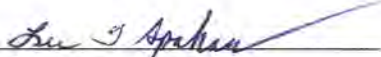
11. (1) The Schedule attached to this Law, including any Appendices, forms part of, and is an integral part of this Law.

(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.

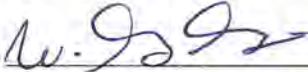
THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of July, 2021, at Coldwater IR#1, in the Province of British Columbia.


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



Chief T. Lee Spahan

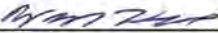
Councillor Annie Major


Councillor Corrina Manuel


Councillor W. Gerome Garcia


Councillor Michael Smithers


Councillor Leah Collins


Councillor Wendy Hall

Councillor Larry Antoine



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$281,637
TOTAL REVENUES	\$281,637

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$1,600
b. General Administrative	\$57,686
c. Tax Appeals	
d. Other General Government	\$2085
2. Protection Services	
a. Policing	
b. Fire Protection	\$8,000
c. Regulatory Measures	
d. Animal / Pest Control	\$2,000
3. Transportation	
a. Roads and Streets	\$10,000
b. Snow and Ice Removal	\$12,000
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$15,000
b. Culture	\$5,000
c. Other Recreation and Culture	\$5,000
5. Community Development	
a. Housing	\$14,000
b. Planning and Zoning	
c. Community Planning	\$5,000
d. Economic Development Program	
e. Heritage Protection	



f. Agricultural Development	\$5,000
g. Urban Renewal	
h. Beautification	\$3,000
i. Land Rehabilitation	
j. Other Community Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	\$45,000
c. Garbage Waste Collection and Disposal	\$13,000
d. Other Environmental Services	
7. Other Services	
a. Health	\$13,000
b. Social Programs and Assistance	\$13,000
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Education	\$ 5,000
8. Contingency Amounts	\$24,266
9. Transfers into reserve funds	
a. CIB Capital Reserve Fund	\$15,000
b. CIB Income Stabilization Fund	\$8,000
10. Repayment of moneys borrowed from reserve funds	
a.	
b.	
TOTAL EXPENDITURES	\$281,637

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus—	
Local revenues carried forward from the the previous budget year	\$0
BALANCE	\$0



Note: This Budget includes the attached Appendix.



Appendix A
Reserve Fund Balances

1. CIB Capital Reserve Fund	
Beginning balance as of April 1, 2021:	\$600,995.81
Transfers out	
i. to local revenue account:	\$
ii. to _____ reserve fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$ 15,000
ii. from CIB Income Stabilization Fund:	\$
Interest earned in current year	\$ 2,915.30
Moneys repaid	\$
Ending balance as of March 31, 2022	\$618,911.11
2. CIB Income Stabilization Fund	
Beginning balance as of April 1, 2021:	\$130,422.95
Transfers out	
i. to local revenue account:	\$
ii. to CIB Capital Reserve Fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$8,000
Interest earned in current year	\$ 1,737.63
Moneys repaid	\$
Ending balance as of March 31, 2022	\$140,160.58



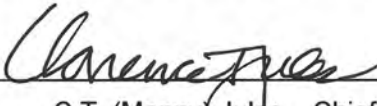
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Coldwater Indian Band in the Province of British Columbia,

Coldwater Indian Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**COLDWATER INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012*; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and, interests or rights;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Tax Rates Law, 2021*.

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 *Coldwater Indian Band Property Assessment Law, 2012*;

“First Nation” means the Coldwater 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Coldwater Indian Band Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021.

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. 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.

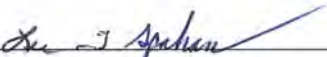
8. The Schedule attached to this Law forms part of, and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



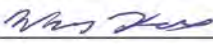
THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of July, 2021, at Coldwater IR#1, in the Province of British Columbia.

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


Chief T. Lee Spahan


Councillor Annie Major


Councillor Leah Collins


Councillor Wendy Hall


Councillor Corrina Manuel

Councillor Larry Antoine


Councillor W. Gerome Garcia


Councillor Michael Smithers



SCHEDULE

Tax Rates

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 – Residential	12.5459
Class 2 – Utilities	60.5793
Class 4 - Major Industry	48.5145
Class 5 - Light Industry	21.0419
Class 6 - Business and Other	32.3145
Class 8 - Recreational Property/Non-Profit Organization	14.0924
Class 9 - Farm	20.3638



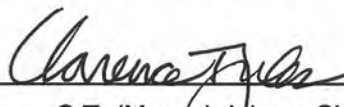
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cowichan Tribes First Nation in the Province of British Columbia,

***Cowichan Tribes First Nation
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 4th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**COWICHAN FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Cowichan Tribes First Nation duly enacts as follows:

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Cowichan Tribes First Nation Property Assessment Law, 2019*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Cowichan Tribes First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Cowichan Tribes First Nation Property Taxation Law, 2019*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 25th day of May, 2021, at 5760 Allenby Road, in the City of Duncan, in the Province of British Columbia.

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

Chief William C. Seymour



Councillor Debra Toporowski

Councillor Stephanie Atleo



Councillor Jen Charlie



Councillor Craig George

Councillor Dora Wilson

Councillor Calvin Swustus Sr.



Councillor Howard George

Councillor Stuart Pagaduan



Councillor Albie Joseph Charlie

Councillor Calvin Swustus Jr.

Councillor Cindy Daniels

Councillor Francine Alphonse



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$2,846,936
b. Payments received in lieu of taxes	\$ 19,975
c. Business Licensing	\$ 9,000
d. Penalties and Interest	\$ 30,000
TOTAL REVENUES	\$2,905,911

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Accounting and Audit	\$ 6,500
b. Licence and Fees	\$ 5,000
c. Assessment	\$ 30,000
d. Financial Administration	\$ 200,000
e. O&M Administration	\$ 453,335
f. Lands Management Administration	\$ 480,615
g. Land Code – CAPPRO	\$ 943,925
2. Protection Services	
a. Other Protective Services – Security Guards	\$ 273,612
b. Other Protective Services – Bylaw Enforcement	\$ 54,600
c. Other Protective Services – Emergency Response	\$ 105,190
3. Transportation	
a. Roads and Streets	\$ 92,426
4. Recreation and Cultural Services	
a. Gym	\$ 96,649
b. Recreation	\$ 62,976
c. Activity Fees	\$ 70,000



5. Environment Health Services	
a. Water Purification and Supply – Water Maintenance	\$ 40,815
b. Water Purification and Supply – Bylaw-Public Works	\$ 30,000
c. Sewage Collection and Disposal – Sewer Maintenance	\$ 199,209
d. Sewage Collection and Disposal – Septic Repair Clem Clem	\$ 192,000
e. Recycling Program	\$ 43,315
6. Contingency Amount	\$ 138,302
TOTAL EXPENDITURES	\$3,518,469

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 612,558
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



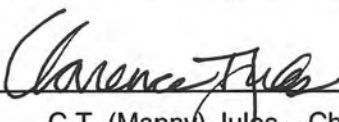
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made
by the Cowichan Tribes First Nation in the Province of British Columbia,

***Cowichan Tribes First Nation
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 4th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**COWICHAN TRIBES FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Cowichan Tribes First Nation duly enacts as follows:

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Tax Rates Law, 2021*.

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 *Cowichan Tribes First Nation Property Assessment Law, 2019*;

“First Nation” means the Cowichan Tribes 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Cowichan Tribes First Nation Property Taxation Law, 2019*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.



6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2021, at 5760 Allenby Road, in the City of Duncan, in the Province of British Columbia.

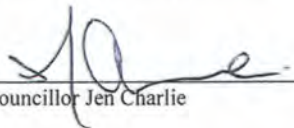
A quorum of Council consists of five (5) members of Council.

Chief William C. Seymour



Councillor Debra Toporowski

Councillor Stephanie Atleo




Councillor Jen Charlie



Councillor Craig George


Councillor Dora Wilson

Councillor Calvin Swustus Sr.



Councillor Howard George

Councillor Stuart Pagaduan



Councillor Albie Joseph Charlie

Councillor Calvin Swustus Jr.

Councillor Cindy Daniels

Councillor Francine Alphonse



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 2 – Utilities	44.9670
Class 4 - Major Industry	15.4950
Class 5 - Light Industry	19.8720
Class 6 - Business and Other	24.6660
Class 9 - Farm	10.2580



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Esquimalt Nation in the Province of British Columbia,

Esquimalt Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ESQUIMALT NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Esquimalt Nation duly enacts as follows:

1. This Law may be cited as the *Esquimalt Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Esquimalt Nation Property Assessment Law, 2019*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Esquimalt Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Esquimalt Nation Property Taxation Law, 2019*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 15 day of July, 2021, at Esquimalt Reserve, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Thomas

Councillor Mildred Modeste

Councillor John Thomas

Councillor Barbara Lecoy

Councillor Rene Thomas



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$51,263.42
b. Payment received in lieu of taxes	\$2,000.00
TOTAL REVENUES	\$53,263.42

PART 2: EXPENDITURES

1. General Government Expenditures	
b. General Administrative	\$28,340.48
2. Transportation	
b. Snow and Ice Removal	\$2,000.00
3. Recreation and Cultural Services	
b. Culture	\$3,000.00
4. Community Development	
a. Housing	\$48,000.00
5. Environment Health Services	
a. Water Purification and Supply	
6. Contingency Amount	\$5,326.34
TOTAL EXPENDITURES	\$86,666.82

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 33,403.40
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$
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 year:



a. Fire Protection and Emergency Services Agreement with View Royal	\$ 2,731.90
b. Fire Hydrant Services Agreement with Cascade Fire Protection	\$ 2,805.00
c. Street Lighting Services Agreement with BC Hydro	\$ 685.10
d. Snow and Ice Removal Services Agreement with Victoria Contracting	\$ 4,070.00
e. Water Services Agreement with Capital Regional District	\$ 13,168.40
f. Sewer Services Agreement with Capital Regional District	\$ 873.20
g. Garbage Collection and Disposal Services Agreement with Waste Connections of Canada Inc.	\$ 5,659.40
h. Recycling Services Agreement with Ellice Recycling Ltd	\$ 3,410.40



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Esquimalt Nation in the Province of British Columbia,

Esquimalt Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ESQUIMALT NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Esquimalt Nation duly enacts as follows:

1. This Law may be cited as the *Esquimalt Nation Annual Tax Rates Law, 2021*.

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 *Esquimalt Nation Property Assessment Law, 2019*;

“First Nation” means the Esquimalt Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Esquimalt Nation Property Taxation Law, 2019*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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, 2021, at Esquimalt Reserve, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Thomas

Councillor Mildred Modeste

Councillor John Thomas

Councillor Barbara Lecoy

Councillor Rene Thomas



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value in:
1 Residential	3.09501
2 Utilities	22.24869
4 Major Industry	16.25015
5 Light Industry	11.76075
6 Business and Other	10.63526
8 Recreational Property/Non-Profit Organization	4.61531
9 Farm	8.85531



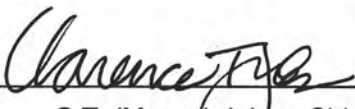
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Fort Nelson First Nation in the Province of British Columbia,

Fort Nelson First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia the 23rd day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**FORT NELSON FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Fort Nelson First Nation duly enacts as follows:

1. This Law may be cited as the *Fort Nelson First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Fort Nelson First Nation Property Assessment Law, 2020*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Fort Nelson First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Fort Nelson First Nation Property Taxation Law, 2021*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.



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, including any Appendices, 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 16th day of June, 2021, at Fort Nelson, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief-Councillor Sharleen Gale

Councillor Lycrecia Adin

Councillor Cynthia Burke

Councillor Aaron Dendys

Councillor Roberta Dendys



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$44,045 |
| [b. Payments received in lieu of taxes | \$ 4,000 |

TOTAL REVENUES **\$48,045**

PART 2: EXPENDITURES

- | | |
|------------------------------------|----------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$ 1,100 |
| b. General Administrative | \$18,504 |
| c. Other General Government | \$ 980 |
| 2. Transportation | |
| a. Snow and Ice Removal | \$20,000 |
| 3. Other Services | |
| a. Social Programs and Assistance | \$ 6,000 |
| b. Other Service | \$ 1,721 |
| 4. Contingency Amount | \$ 4,804 |

TOTAL EXPENDITURES **\$53,469**

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|----------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$ 5,064 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$ 0 |

BALANCE **\$ 0**



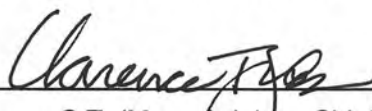
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Fort Nelson First Nation in the Province of British Columbia,

Fort Nelson First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia the 23rd day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**FORT NELSON FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Fort Nelson First Nation duly enacts as follows:

1. This Law may be cited as the *Fort Nelson First Nation Annual Tax Rates Law, 2021*.

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 *Fort Nelson First Nation Property Assessment Law, 2020*;

“First Nation” means the Fort Nelson 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Fort Nelson First Nation Property Taxation Law, 2020*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 16th day of June, 20 21, at Fort Nelson, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief-Councillor Sharleen Gale

Councillor Lycrecia Adin

Councillor Cynthia Burke

Councillor Harvey Behn

Councillor Aaron Dendys

Councillor Roberta Dendys

Councillor Patricia Capot Blanc



SCHEDULE	
TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 2 – Utilities	32.27752
Class 4 - Major Industry	34.40794
Class 5 - Light Industry	28.01340



**GITGA'AT FIRST NATION
FINANCIAL ADMINISTRATION LAW,
2020**

[April 1, 2019 Standards]



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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 Gitga'at First Nation considers it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Gitga'at First Nation wishes to repeal and replace the *Gitga'at First Nation Financial Administration Law, 2017*.

NOW THEREFORE the Council of Gitga'at First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Gitga'at First Nation Financial Administration Law, 2020*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 52;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;



- "director of finance" means the person appointed director of finance under section 18;
- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "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;
- "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 Gitga'at First Nation;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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 23;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "multi-year financial plan" means the plan referred to in section 25;
- "officer" means the chief administrative officer, director of finance and any other employee of the First Nation designated by the Council as an officer;
- "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;
- "special purpose report" means a report described in section 51;



"standards" means the standards established from time to time under the Act; and

"strategic plan" means the plan referred to in section 24.

(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.

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 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 First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.



(3) The Council must not establish any policies or procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 51(2) of this Law.

(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 ensure that all procedures made under this Law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;

(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;

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

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



(f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and

(g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

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

(f) conduct a review of this Law under section 75 and, where appropriate, recommend amendments to the Council; and

(g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the chief administrative officer under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this Law)

- (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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 48, the quarterly financial statements required in section 49 and the draft annual financial statements required in section 50;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;



- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the director of finance under this Law; and
- (m) to carry out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

19.(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 chief administrative officer, the director of finance 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 chief administrative officer 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 chief administrative officer 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

Policy/Procedure for Conflicts of Interest

20.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

- (a) defining private interests that could result in a conflict of interest;
- (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
- (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

Conduct of Councillors

21.(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, policies, procedures 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 applicable policy and procedure made under section 20.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

(a) remove the councillor from their assigned administrative responsibilities or portfolio;

(b) withhold the councillor's compensation or honoraria for a period of time;

(c) record the Council's displeasure in the Council minutes;

(d) take any other appropriate action authorized under any other First Nation law, code or policy; and

(e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, etc.

22.(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, and

(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 and procedures of the First Nation, and

(c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 20.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.



- (4) The Council must incorporate the relevant provisions of this section into the following:
 - (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.
- (5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

- 23.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Strategic Plan

- 24.(1)** The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary.

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan

25.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

- (2) The multi-year financial plan must comply with the following:



- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.

(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that



- (a) the multi-year financial plan 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 First Nation.

Amendments to Budgets

28.(1) The Council must approve any change to the budget.

(2) Subject to an emergency expenditure referred to in paragraph 32(c), unless there is a substantial and unforeseen 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 budget.

Policy for First Nation Information or Involvement

29. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including any budget deficits; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

30. The First Nation may establish any accounts in financial institutions as may be necessary and appropriate to manage the First Nation's financial assets.

Budget Approved Expenditures

31. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

32. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;



- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

33.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

34.(1) This section applies if the First Nation is a borrowing member.

(2) 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 Tangible Capital Asset Projects

35. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

Execution of Security Documents

36. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

DIVISION 4 - Risk Management

Management of Business Activity

37.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

38.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).



(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 72,

(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 72, the Council must make policies and procedures 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.

Investments

39.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in



investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

40.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

41.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

42.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

43.(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 42 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.



Risk of Fraud

44. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

45. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

46. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

47. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and
- (b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

48.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

49.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance 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.

Annual Financial Statements

50.(1) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(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 all the financial information of the First Nation for the fiscal year.

(4) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(6) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 54(1).

Special Purpose Reports

51.(1) The director of finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

52.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

53.(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.

Assurance Requirements

54.(1) The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal-year end.

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

(3) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 51.

Review of Audited Annual Financial Statements

55.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time 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

56.(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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.



(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

57.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements for the previous fiscal year, and
- (b) any special purpose reports referred to in section 51, including the auditor's report.

(4) The chief administrative officer 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, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

58. The Council must establish policies and procedures to ensure that 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.

Record Keeping

59. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and



- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

60. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

61. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

62. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 65; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

63. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,



- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

64. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

65.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
 - (b) the regular, periodic inspection of First Nation tangible capital assets;
 - (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
 - (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
 - (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2)** The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

66.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.



(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

67. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

68.(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 applicable policies and procedures referred to in section 20,

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 chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

69.(1) If a report is made to the chief administrative officer under subsection 68(3), the chief administrative officer 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 68, 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 Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

70.(1) All reasonable steps must be taken by the chief administrative officer, 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 68 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 68 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 68 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 68; and

(c) concerning the fair treatment of a person against whom a report has been made under section 68.

Liability for Improper Use of Money

71.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(d) of the Act 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

72.(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.

PART VII - Miscellaneous

FMB Standards

73.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Other Revenues

74.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

75.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Repeal

76. The *Gitga'at First Nation Financial Administration Law, 2017* is repealed.

Coming into Force

77.(1) This section and the operative portions of sections 1-6, 23, 26, 28, 46-50, 52-56, 60 and 73-76 come into force on the day after this Law is approved by the FMB under section 9 of the Act.

(3) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 19(1), 20, 21(1-3), 22(2),(3) and (5), 24, 25, 29, 57 and 68-71 come into force on January 1, 2022. The remaining provisions of this Law come into force

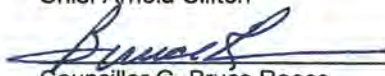
(a) on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority, or

(b) on such earlier date or dates established by resolution of the Council.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of October, 2020, at Hartley Bay,
in the Province of BC at a duly called and conducted Council
meeting at which the required quorum of three (3) members of Council was present
throughout.



Chief Arnold Clifton



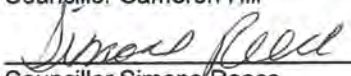
Councillor G. Bruce Reece



Councillor Marven Robinson



Councillor Cameron Hill



Councillor Simone Reece



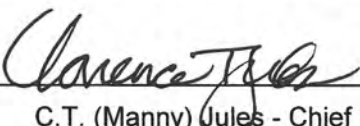
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitwangak First Nation in the Province of British Columbia,

Gitwangak First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





Gitwangak Band Council

P.O. Box 400, Kitwanga, B.C. V0J 2A0
TELEPHONE 250-849-5591 • FAX 250-849-5353

GITWANGAK FIRST NATION ANNUAL EXPENDITURE LAW, 2021

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Gitwangak First Nation duly enacts as follows:

1. This Law may be cited as the *Gitwangak First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Gitwangak First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Gitwangak First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Gitwangak First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.



Gitwangak Band Council

P.O. Box 400, Kitwanga, B.C. V0J 2A0
TELEPHONE 250-849-5591 • FAX 250-849-5353

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AUTONOMY

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.

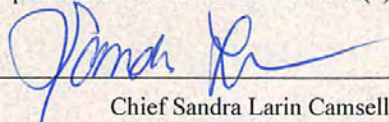
12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

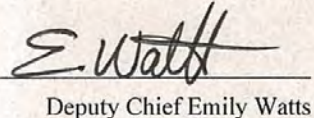
(2) A reference to the Schedule is a reference to the Schedule to this Law.

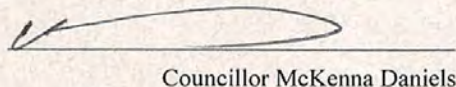
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of September, 2021, at Gitwangak, in the Province of British Columbia.

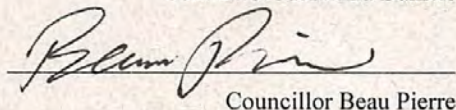
A quorum of Council consists of four (4) members of Council.


Chief Sandra Larin Camsell


Deputy Chief Emily Watts


Councillor McKenna Daniels

Councillor Holly Harris


Councillor Beau Pierre

Councillor Malii Williams


Councillor Joe Wells



Gitwangak Band Council

P.O. Box 400, Kitwanga, B.C. V0J 2A0
TELEPHONE 250-849-5591 • FAX 250-849-5353

SCHEDULE ANNUAL BUDGET

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TO
AUTONOMY

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$2,956.04
b. Payments received in lieu of taxes	\$30,848.66
TOTAL REVENUES	\$33,804.70

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$3,300.00
c. Other General Government	
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. Housing	\$30,504.70
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	



Gitwangak Band Council

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TELEPHONE 250-849-5591 • FAX 250-849-5353

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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 Borrowing 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. Grants:	
a. Home owner grant equivalents:	
b. Other grants	
10. Contingency Amount	\$3,300.00
TOTAL EXPENDITURES	\$33,804.70

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0.00
BALANCE	\$0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitwangak First Nation in the Province of British Columbia,

Gitwangak First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





Gitwangak Band Council

P.O. Box 400, Kitwanga, B.C. V0J 2A0
TELEPHONE 250-849-5591 • FAX 250-849-5353

GITWANGAK FIRST NATION ANNUAL TAX RATES LAW, 2021

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Gitwangak First Nation duly enacts as follows:

1. This Law may be cited as the *Gitwangak First Nation Annual Tax Rates Law, 2021*.

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 *Gitwangak First Nation Property Assessment Law, 2012*;

“First Nation” means the Gitwangak 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Gitwangak First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

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THE BIRTH OF THE GITWANGAK PEOPLE



Gitwangak Band Council

P.O. Box 400, Kitwanga, B.C. V0J 2A0
TELEPHONE 250-849-5591 • FAX 250-849-5353

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of September, 2021, at Gitwangak, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

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Chief Sandra Larin Camsell

Deputy Chief Emily Watts

Councillor McKenna Daniels

Councillor Holly Harris

Councillor Beau Pierre

Councillor Malii Williams

Councillor Joe Wells



Gitwangak Band Council

P.O. Box 400, Kitwanga, B.C. V0J 2A0
TELEPHONE 250-849-5591 • FAX 250-849-5353

LOOKING
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AUTONOMY

SCHEDULE

TAX RATES

PROPERTY CLASS

Class 2 – Utilities

**RATE PER \$1,000
OF ASSESSED VALUE**

\$ 24.84070



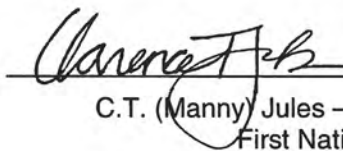
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ch-ihl-kway-uhk Tribe Society in the Province of British Columbia,

Grass 15 Reserve Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission



C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





CERTIFICATION

I hereby certify that this document is a complete version of the Grass 15 Reserve Annual Expenditure Law, 2021 enacted by the Board of Directors on May 31, 2021 and consisting of 4 pages.

Certified this 31 day of May 2021, by:

Signature:

Name & Title: Chief David Jimmie, Director



**GRASS 15 RESERVE
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Grass 15 Indian reserve has been set apart for the use and benefit of nine First Nations, being Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwax Village First Nation, Skwah, Skowkale First Nation, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakweakwoose First Nation, and those First Nations have each made a delegation law pursuant to paragraph 5(1)(f) of the *First Nations Fiscal Management Act*, delegating their law making power regarding property taxation of the Grass 15 reserve to the Ch-ihl-kway-uhk Tribe Society, each of which laws was approved by the First Nations Tax Commission;

B. Pursuant to its delegated power, the Ch-ihl-kway-uhk Tribe Society may, in respect of Grass 15 reserve, 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 revenue;

C. The Ch-ihl-kway-uhk Tribe Society has made a property assessment law and a property taxation law for Grass 15 reserve;

D. Subsection 10(2) of the *First Nations Fiscal Management Act* requires that when a property taxation law or a law under paragraph 5(1)(a.1) has been made, at least once each year, a law must be made establishing a budget for the expenditure of revenues raised under those laws; and

E. The Ch-ihl-kway-uhk Tribe Society wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Board of the Ch-ihl-kway-uhk Tribe Society duly enacts as follows:

1. This Law may be cited as the *Grass 15 Reserve Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Grass 15 Reserve Property Assessment Law, 2016*;

“Delegate” means the Ch-ihl-kway-uhk Tribe Society, a society incorporated under the laws of the province of British Columbia with the registration number of S-0038196, and with a civic address of 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the Delegate under a local revenue law and payments made to the Delegate in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the Delegate under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Grass 15 Reserve Property Taxation Law, 2016*.

3. The Delegate’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.



4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the Delegate wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, the Delegate must amend this Law in accordance with board of directors 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, **including any Appendices**, 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 the board of directors of the Ch-ihl-kway-uhk Tribe Society, as Delegate, on the 31 day of May, 2021, at Chilliwack, in the Province of British Columbia.

A quorum of the Board consists of five (5) members of the Board.

Chief David Jimmie

Chief Derek Epp

Chief Brenda Wallace

Councilor Willy Hall

Chief Terry Horne

Chief Randy Leon

Chief Robert Gladstone

Chief Angie Bailey

Chief Lara Mussell



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$26,710
TOTAL REVENUES	\$26,710

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	\$510
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. Housing	
b. Planning and Zoning	
c. Community Planning	\$24,200
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. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
8. Contingency Amounts	\$2,000
TOTAL EXPENDITURES	\$26,710

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ch-ihl-kway-uhk Tribe Society in the Province of British Columbia,

Grass 15 Reserve Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





CERTIFICATION

I hereby certify that this document is a complete version of the Grass 15 Reserve Annual Tax Rates Law, 2021 enacted by the Board of Directors on May 31, 2021 and consisting of 3 pages.
Certified this 31 day of May 2021, by:

Signature: _____

Name & Title: Chief David Jimmie, Director



**GRASS 15 RESERVE
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

A. Grass 15 Indian reserve has been set apart for the use and benefit of nine First Nations, being Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwhay Village First Nation, Skwah, Skowkale First Nation, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakweakwioose First Nation, and those First Nations have each made a delegation law pursuant to paragraph 5(1)(f) of the *First Nations Fiscal Management Act*, delegating their law making power regarding property taxation of the Grass 15 reserve to the Ch-ihl-kway-uhk Tribe Society, each of which laws was approved by the First Nations Tax Commission;

B. Pursuant to its delegated power, the Ch-ihl-kway-uhk Tribe Society may, in respect of Grass 15 reserve, 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;

C. The Ch-ihl-kway-uhk Tribe Society has made a property assessment law and a property taxation law for Grass 15 reserve; and

D. Subsection 10(1) of the *First Nations Fiscal Management Act* requires that where a property taxation law has been made that, at least once each year, 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 must be made;

NOW THEREFORE the Board of the Ch-ihl-kway-uhk Tribe Society duly enacts as follows:

1. This Law may be cited as the *Grass 15 Reserve Annual Tax Rates Law, 2021*.

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 *Grass 15 Reserve Property Assessment Law, 2016*;

“Delegate” means the Ch-ihl-kway-uhk Tribe Society, a society incorporated under the laws of the province of British Columbia with the registration number of S-0038196, and with a civic address of 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5;

“property taxation law” means a law enacted under paragraph 5(1)(a) of the Act by the Delegate;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Grass 15 Reserve Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 the board of directors of the Ch-ihl-kway-uhk Tribe Society, as Delegate, on the 31 day of May, 2021, at Chilliwack, in the Province of British Columbia.

A quorum of the Board consists of five (5) members of the Board.

Chief David Jimmie

Chief Derek Epp

Chief Brenda Wallace

Councilor Willy Hall

Chief Terry Horne

Chief Randy Leon

Chief Robert Gladstone

Chief Angie Bailey

Chief Lara Mussell



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	5.05970	5.23207
Class 2 - Utilities	52.09628	54.11951
Class 5 - Light Industry	10.03233	10.31595
Class 6 - Business and Other	11.22086	11.57860
Class 8 - Recreational Property/Non-Profit Organization	7.28800	7.53828
Class 9 - Farm	32.76570	34.12830



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**KANAKA BAR INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of Kanaka Bar Indian Band has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of Kanaka Bar Indian Band wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Kanaka Bar Indian Band duly enacts as follows:

1. This Law may be cited as the *Kanaka Bar Indian Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kanaka Bar Indian Band Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kanaka Bar Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kanaka Bar Indian Band Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

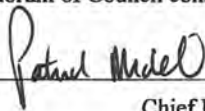
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(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 15th day of July, 2021, at Kanaka Bar Indian Band, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Patrick Michell


Councillor Bobby Michell


Councillor Donna Hance


Councillor Karen Hance


Councillor Pauline Michell



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|-----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$32,832 |
| b. Payments received in lieu of taxes | \$313,029 |

TOTAL REVENUES	\$345,861
-----------------------	------------------

PART 2: EXPENDITURES

- | | |
|------------------------------------|-----------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$150,600 |
| b. General Administrative | \$162,002 |
| c. Other General Government | \$25,800 |
| 2. Other Services | |
| b. Social Programs and Assistance | \$3,000 |
| e. Other Service | \$1,000 |
| 3. Contingency Amount | \$3,459 |

TOTAL EXPENDITURES	\$345,861
---------------------------	------------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
|---|-----|

BALANCE	\$0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**KANAKA BAR INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of Kanaka Bar Indian Band has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Kanaka Bar Indian Band duly enacts as follows:

1. This Law may be cited as the *Kanaka Bar Indian Band Annual Tax Rates Law, 2021*.

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 *Kanaka Bar Indian Band Property Assessment Law, 2015*;

“First Nation” means the Kanaka Bar 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Kanaka Bar Indian Band Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

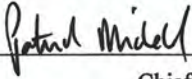
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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 15th day of July, 2021, at Kanaka Bar Indian Band, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.




Chief Patrick Michell



Councillor Bobby Michell



Councillor Donna Hance



Councillor Karen Hance



Councillor Pauline Michell



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 2 – Utilities	23.56964
Class 6 – Business and Other	11.2693
Class 10 – Regulated Railway Rate	17.2882



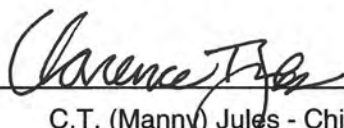
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the K'ómoks First Nation in the Province of British Columbia,

K'ómoks First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**K'ÓMOKS FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and, interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

- 1. This Law may be cited as the *K'ómoks First Nation Annual Expenditure Law, 2021*.
- 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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *K'ómoks First Nation Property Assessment Law, 2011*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the K'ómoks First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *K'ómoks First Nation Property Taxation Law, 2011*.

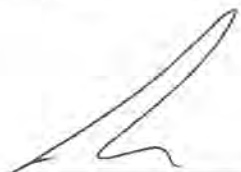
- 3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
- 4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.
- 5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.
- 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, including any Appendices, 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 9th day of June, 2021, at Courtenay, in the Province of British Columbia.


A quorum of Council consists of three (3) members of Council.



Chief Nicole Rempel



Councillor Charlene Everson



Councillor Richard Hardy



Councillor Katherine Frank



**SCHEDULE
ANNUAL BUDGET**

<u>PART 1: REVENUES</u>		2021 - 2022
Local revenues to be collected in budget year:		
Interest-Bank Acct		\$ 100
Property Tax Revenues		\$ 46,400
BC Grant Program		\$ 11,000
TOTAL REVENUES		\$ 57,500
<u>PART 2: EXPENDITURES</u>		
1 General Government Expenditures		
General Administrative/Wages		\$ 2,500
Operating Supplies		\$ 850
2 Protection Services		
Firefighting		\$ 3,230
3 Transportation		
Roads and Streets		\$ 2,800
Snow removal and salt		\$ 1,000
4 Environment Health Services		
Sewage Collection and Disposal		\$ 3,120
Garbage Waste Collection and Disposal		\$ 2,250
5 Grants:		
Home owner grant		\$ 31,500
6 Other Services		
Tree Removal-Pruning Services		\$ 1,500
7 Contingency Amounts		\$ 5,000
8 Transfers into reserve funds		\$ 3,750
9 Transfer to contingency reserve fund		
TOTAL EXPENDITURES		\$ 57,500



PART 3: ACCUMULATED SURPLUS/DEFICIT

Accumulated Surplus – Local revenues carried forward
from the 2019 - 2020 budget year

\$ -

Accumulated Surplus – Local revenues carried forward
from the 2020 - 2021 budget year

\$ -

BALANCE (Surplus/(Deficit))

\$ -

*Any Surplus to be transferred to Operating Contingency Reserve for Queenish
Trailer Park

Note:

The First Nation has the following service agreements with third-party service providers,
and the amounts indicated are payable by the First Nation during the budget year:

- Town of Comox, Fire Protection of Taxation District
(new agreement for next five years not yet finalized)

\$ 3,230

- Emterra, Garbage collection and disposal

\$ 2,250

**KFN has a Customer Service Agreement dated 2016, but nothing newer;
6% increase occurred after KFN notified via email on Feb 5, 2020.



Appendix
Reserve Fund Balances

1 Contingency Reserve Fund		
Beginning Balance as of April 1, 2021	\$	8,701
Transfers Out		
a). To current year's revenues	\$	-
b). To _____ reserve fund as a transfer:	\$	-
c). Moneys borrowed for another purpose	\$	-
Transfer Out Sub-Total	\$	-
	\$	8,701
Transfers In		
	\$	
a). From current year's revenues	3,750.00	
b). from _____ reserve fund as a transfer:	\$	-
c). borrowed monies repaid to fund:	\$	-
Interest (1%) earned in current year	\$	-
Transfer Out Sub-Total	\$	3,750
Ending Balance as of March 31, 2022	\$	12,451



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the K'ómoks First Nation in the Province of British Columbia,

K'ómoks First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**K'ÓMOKS FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws to establish tax rates and apply them to the assessed value of those lands and interests or rights;
- B. The council of the First Nation has made a property assessment law and a property taxation law; and
- C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Tax Rates Law, 2021*.

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 *K'ómoks First Nation Property Assessment Law, 2011*;

“First Nation” means the K'ómoks 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *K'ómoks First Nation Property Taxation Law, 2011*.

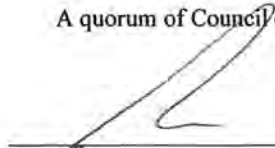
- 3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.
- 4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
- 5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.





6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
7. The Schedule attached to this Law forms part of and is an integral part of this Law.
8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of June, 2021, at Courtenay, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.


Chief Nicole Rempel


Councillor Katherine Frank


Councillor Charlene Everson


Councillor Richard Hardy



SCHEDULE

TAX RATES

PROPERTY CLASS

RATE PER \$1,000.00
of Assessed Value

Class 1 – Residential

4.29414

Class 2 – Utilities

26.9808



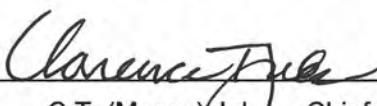
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kitselas First Nation in the Province of British Columbia,

Kitselas First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KITSELAS FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Kitselas First Nation duly enacts as follows:

1. This Law may be cited as the *Kitselas First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kitselas First Nation Property Assessment Act, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kitselas First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kitselas First Nation Property Taxation Act, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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.

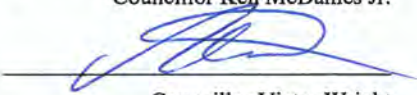
THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of July, 2021, at Kitselas Administration Office, in the Province of British Columbia.


A quorum of Council consists of four (4) members of Council.

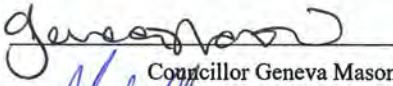

Chief Councillor Glen Bennett



Councillor Jericho Bevan


Councillor Ken McDames Jr.


Councillor Victor Wright


Councillor Cyril Bennett-Nabess


Councillor Geneva Mason


Councillor Gerald Nyce



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$20,019.49
b. Payments received in lieu of taxes	\$35,404.48
TOTAL REVENUES	\$55,423.97

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Other General Government	\$500.00
2. Transportation	
a. Snow and Ice Removal	\$25,099.88
b. Public Transit	\$16,000.00
3. Environment Health Services	
a. Sewage Collection and Disposal	\$3,000.00
b. Garbage Waste Collection and Disposal	\$6,324.09
4. Contingency Amount	\$4,500.00
TOTAL EXPENDITURES	\$55,423.97

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0.00
BALANCE	\$0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kitselas First Nation in the Province of British Columbia,

Kitselas First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KITSELAS FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Kitselas First Nation duly enacts as follows:

1. This Law may be cited as the *Kitselas First Nation Annual Tax Rates Law, 2021*.

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 *Kitselas First Nation Property Assessment Act, 2012*;

“First Nation” means the Kitselas 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Kitselas First Nation Property Taxation Act, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 27th day of July, 2021, at Kitselas Administration Office, in the Province of British Columbia.


A quorum of Council consists of four (4) members of Council.

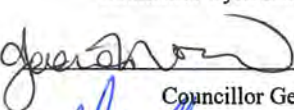

Chief Councillor Glen Bennett


Councillor Jericho Bevan


Councillor Ken McDames Jr.


Councillor Victor Wright


Councillor Cyril Bennett-Nabess


Councillor Geneva Mason


Councillor Gerald Nyce



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
1 Residential	4.34899
2 Utilities	22.92577
4 Major Industry	16.88026
5 Light Industry	12.39086
6 Business and Other	10.81863
8 Recreational Property/Non-Profit Organization	4.90619
9 Farm	9.14619



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWANTLEN FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Kwantlen First Nation duly enacts as follows:

1. This Law may be cited as the *Kwantlen First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kwantlen First Nation Property Assessment Law, 2021*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kwantlen First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kwantlen First Nation Property Taxation Law, 2021*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 5th day of August 2021, at Kwantlen First Nation IR6 McMillan Island, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief Marilyn Gabriel


Councillor Tumia Knott

Councillor Les Antone



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax

Tax District 1. – Mission \$ 137,952

Tax District 2. – Maple Ridge \$ 15,827

Tax District 3. – Langley Township \$ 3,478

b. BC Hydro Community Development Fund \$ 3,588

c. Province of BC Railway Agreement \$ 17,000

d. Tax Penalties, Interest and Miscellaneous \$ 4,000

TOTAL REVENUES: \$ 181,845

PART 2: EXPENDITURES (Consolidated)

1. General Government Expenditures

a. General Administration \$ 12,463

b. Other General Government \$ 6,259

2. Protection Services

a. Policing \$ 30,467

b. Firefighting \$ 12,955

c. Regulatory Measures \$ 1,529

3. Transportation

a. Roads and Streets \$ 13,246

b. Public Transit \$ 6,728

4. Recreation and Cultural Services

a. Recreation \$ 11,887

b. Culture \$ 3,830

5. Community Development

a. Planning and Zoning \$ 19,295

b. Community Planning \$ 3,081

c. Economic Development Program \$ 1,421

6. Environmental Health Services

a. Recycling \$ 2,610

7. Grants

a. Homeowner Grants \$ 52,000

8. Contingency Amounts

a. Contingency Amounts \$ 2,000

TOTAL EXPENDITURES (Consolidated) \$ 179,771



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year (Tax District 1 - Mission)	\$ 2,074
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 year:

a. District of Mission	\$ 100,734
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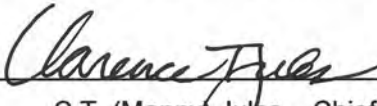
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWANTLEN FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Kwantlen First Nation duly enacts as follows:

1. This Law may be cited as the *Kwantlen First Nation Annual Tax Rates Law, 2021*.

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 *Kwantlen First Nation Property Assessment Law, 2021*;

“First Nation” means the Kwantlen 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Kwantlen First Nation Property Taxation Law, 2021*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 August 2021, at Kwantlen First Nation, IR6 McMillan Island, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Marilyn Gabriel

Councillor Tumia Knott

Councillor Les Antone



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Tax District 1- Mission	
1 Residential	3.39761
2 Utilities	51.22031
6 Business and Other	16.51149
Tax District 2- Maple Ridge	
1 Residential	3.38569
2 Utilities	51.60441
6 Business and Other	13.07570
Tax District 3- Langley Township	
1 Residential	3.80248
2 Utilities	42.53820
6 Business and Other	12.02044



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Property Assessment Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWANTLEN FIRST NATION
PROPERTY ASSESSMENT LAW, 2021
TABLE OF CONTENTS**

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SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Declaration of Purpose for the Use of Assessment Information
IV	Assessment Notice
V	Request for Reconsideration of Assessment
VI	Notice of Appeal to Assessment Review Board
VII	Notice of Withdrawal
VIII	Notice of Hearing
IX	Order to Attend Hearing/Produce Documents
X	Certification of Assessment Roll by Assessor

WHEREAS:

- A. The q̣ʷa:n̓l̓ən/Kwantlen First Nation have lived since time immemorial in accordance with seven traditional laws that guided our ancestors and continue to inform q̣ʷa:n̓l̓ən culture and governance today:
- šxʷʔəy̓əl (health);
 - hiləkʷ (happiness);
 - ʔəwə ce:p smetʰənep (humbleness);
 - xʷliłəq (generosity);
 - syəwenəłł, šxʷwéləy, ʔiʔ sʔəyéq (generations);
 - q̣ʷaltəl (forgiveness); and,
 - təl̓nəxʷ (understanding);



- B. q̓ʷa:ṇłəṇ wishes to reclaim and resume its responsibility to govern its affairs in a manner that honours q̓ʷa:ṇłəṇ culture and traditions and enhances q̓ʷa:ṇłəṇ decision-making, governance and community well-being;
- C. q̓ʷa:ṇłəṇ has an inherent right to self-government that emanates from our people, culture and land and which is recognized and affirmed by section 35 of the Constitution Act, 1982;
- D. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands;
- E. The Council of Kwantlen First Nation deems it to be in the best interests of Kwantlen First Nation to make a law for such purposes;
- F. The Council of Kwantlen First Nation enacted the *Kwantlen First Nation Property Assessment Law, 2017* on September 12, 2017, and it was approved by the First Nations Tax Commission on September 20, 2017;
- G. The Council of Kwantlen First Nation now desires to repeal the *Kwantlen First Nation Property Assessment Law, 2017*, and to request the First Nations Tax Commission to approve this *Kwantlen First Nation Property Assessment Law, 2021*, pursuant to section 31 of the *First Nations Fiscal Management Act*; and,
- H. The Council of Kwantlen 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 Kwantlen First Nation duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Kwantlen First Nation Property Assessment Law, 2021*.

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 an interest in reserve lands that is liable to assessment under this Law;
- “assessed value” means the market value of land or improvements, or both, comprising an interest in reserve lands as if the land or improvements, or both, were held in fee simple off the reserve, as determined under this Law;
- “assessment” means a valuation and classification of an interest in reserve lands;
- “Assessment Notice” means a notice containing the information set out in Schedule IV;
- “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, a revised assessment roll and an assessment roll referenced in subsection 9(3);



- “assessor” means a person appointed by 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;
- “Council” has the meaning given to that term in the Act;
- “holder”, in relation to an interest in reserve lands, means a person
- (a) in possession of the interest,
 - (b) entitled through a lease, licence or other legal means to the interest,
 - (c) in actual occupation of the interest, or
 - (d) who is a trustee of the interest;
- “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 relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “Kwantlen First Nation” means Kwantlen First Nation, being a First Nation and a band named in the schedule to the Act;
- “land” includes
- (a) land covered by water;
 - (b) quarries, and
 - (c) sand and gravel,
- but does not include coal or other minerals;
- “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 VI;
- “Notice of Hearing” means a notice containing the information set out in Schedule VIII;
- “Notice of Withdrawal” means a notice containing the information set out in Schedule VII;
- “Order to Attend Hearing/Produce Documents” means an order containing the information set out in Schedule IX;
- “party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;



- “property class” means the categories of interests in reserve lands established in subsection 5(10) for the purposes of assessment and taxation;
- “Province” means the province of British Columbia;
- “reserve” means a reserve of the Kwantlen 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 11 of this Law;
- “secretary” means the secretary, tax administrator or other person designated by Council to act as the secretary of the Assessment Review Board appointed under section 24;
- “supplementary assessment roll” means an assessment roll under section 18;
- “tax administrator” means the person appointed by Council to that position under the Taxation Law;
- “Taxation Law” means the *Kwantlen First Nation Property Taxation Law, 2021*;
- “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 Kwantlen First Nation, and all penalties, interest and costs added to taxes under such a law.
- (2) For greater certainty, an interest, in relation to reserve lands, includes improvements.
- (3) 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, by Council Resolution, 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 Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in reserve lands.

PART IV

ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in reserve lands that are subject to taxation under the



Taxation Law, all interests for which payments-in-lieu may be accepted by Council, and any other interests which Council directs, regardless of whether or not they are taxable.

(2) For the purpose of determining the assessed value of an interest in reserve lands 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 reserve lands for an assessment roll is to be determined as if on the valuation date

(a) the interest was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to an interest in reserve lands referred to in paragraphs 17(3)(b) and (d) and the assessed value of an interest referred to in that section for an assessment roll must be determined as if on the valuation date the interest 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 reserve lands 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 reserve lands and must enter the assessed value of the interest 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 reserve lands and comparable interests;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest.

(8) Without limiting the application of subsections (5) and (6), an interest in reserve lands used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the interest of a going concern.

(9) Where a lease or other instrument granting an interest in reserve lands places a restriction on the use of the interest, other than a right of termination or a restriction on the duration of the interest, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in reserve lands according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where an interest in reserve lands falls into two (2) or more property classes, the assessor must



determine the share of the assessed value of the interest attributable to each class and assess the interest according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of an interest in reserve lands, the assessor may choose to assess the interest in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) interest in reserve lands, those interests, if contiguous, may be treated by the assessor as one interest and assessed accordingly.

(15) 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 interest in reserve lands, 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 reserve lands.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in reserve lands 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

6. 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

7.(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

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any interest in reserve lands and may examine any property

- (a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or
- (b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who



must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in reserve lands 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 in respect of each interest in reserve lands:

- (a) the name and last known address of the holder of the interest;
- (b) a short description of the interest;
- (c) the classification of the interest;
- (d) the assessed value by classification of the interest;
- (e) the total assessed value of the interest;
- (f) the net assessed value of the interest 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 56 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

10. 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 X 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, care of the Tax Administrator.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, 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 the 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 X 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, care of the Tax Administrator, 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 10.



Validity of Assessment Roll

12. 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 Kwantlen First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the Kwantlen First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 13(1), 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 assessor or 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 III

- (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

14.(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 13(1) or are otherwise accessible to the public.

Chargeholders

15.(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

16.(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 reserve lands assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in reserve lands are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the interest assessed, without giving the full description of each interest as it appears in the assessment roll.

(6) Subject to subsection 13(3) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6) or any other fee as 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 14(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

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, 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 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, 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 reserve lands; 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 becoming subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation ceasing 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 18, 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 reserve lands affected.

Supplementary Assessment Roll

18.(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 reserve lands

- (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 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 10 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 reserve lands

- (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 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, 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 7(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 7(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 10 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, care of the Tax Administrator;

(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 reserve lands 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 10 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(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 twenty-one (21) 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 V; and

(c) include any reasons in support of the request.

(4) The assessor must no later than twenty-one (21) days after the end of the twenty-one (21) day period referenced in paragraph (3)(a), consider the request for reconsideration and advise the person who requested the reconsideration that

(a) the assessor confirms the assessment; or

(b) the assessor has determined that the assessable property should have been assessed differently, and that the assessor offers 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

20.(1) Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 17(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 practicing or non-practicing member in good standing 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 member of Kwantlen First Nation but not a member of 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, 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

21.(1) Kwantlen First Nation must remunerate

- (a) the chair (or acting chair) at 150% of the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 3,
- (b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), at 150% of 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 3, and
- (c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at 150% of the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 3,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) Kwantlen First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(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 Kwantlen First Nation or a member of Council;
- (c) is an employee of Kwantlen First Nation; or
- (d) has financial dealings with Kwantlen 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 Kwantlen First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(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

24.(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

25. 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

26. 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

27. The Assessment Review Board must

- (a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and
- (b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation Kwantlen 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 (Schedule VI),
- (b) a copy of the Assessment Notice, or an extract of the applicable information, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within forty-five (45) 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) An appeal is commenced by delivery of a completed Notice of Appeal, a copy of the Assessment Notice or extract of the applicable information, and the required administration fee to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the assessable property;
- (b) the assessment classification of the assessable property;
- (c) the applicability of an exemption to the assessable 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.

(5) The assessor must, as soon as possible after a Notice of Appeal is received,

- (a) deliver a copy of the Notice of Appeal to the chair and to Kwantlen First Nation, and
- (b) deliver the administration fee collected under paragraph (1)(c) to Kwantlen First Nation.

Agents and Solicitors

29. 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

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(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 ten (10) 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 an interest in reserve lands affected by an assessor recommendation under subsection 17(1) where the recommendation

- (a) results in a decrease in the assessed value of the interest;
- (b) does not change the classification of the interest; and
- (c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person, including Kwantlen 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

32. (1) The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

(2) The chair may, in respect of an appeal,

- (a) require the assessor to provide any relevant document or record obtained or created in respect of an assessment that is in the custody or control of the assessor, subject to privilege;
- (b) require a party to provide relevant documents and records in advance of a hearing.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(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

35.(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

36.(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

37.(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

38.(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

39. 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

40. 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

41.(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 Produce Documents

42.(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 Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(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 Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; 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 the Supreme Court of British Columbia for an order directing a person to comply with an order under this section.

Adjournments

43. 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

44. 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

45.(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 the Supreme Court of British Columbia or to the Federal Court of Canada 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

46. 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

47.(1) A complainant may withdraw an appeal under this Part by

- (a) delivering a Notice of Withdrawal to the assessor if a Notice of Hearing has not been delivered in respect of the appeal; or
- (b) delivering a Notice of Withdrawal to the Assessment Review Board if a Notice of Hearing has been delivered in respect of the appeal.

(2) Upon receipt of a Notice of Withdrawal

- (a) under paragraph (1)(a), the assessor must advise the chair and Kwantlen First Nation that the appeal is withdrawn and will not proceed; and
- (b) under paragraph (1)(b), the Assessment Review Board must dismiss the appeal and notify the parties that the appeal has been dismissed.

(3) For greater certainty, if a Notice of Hearing has been issued but not delivered, paragraph (1)(b) applies.

Delivery of Decisions

48.(1) The Assessment Review Board must, within ninety (90) days after the day on which a hearing is completed, 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 fifty dollars (\$50).



(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

49.(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 First Nation's administrative office or with the First Nation's legal counsel; 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 corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(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

50.(1) An appeal lies to the Supreme Court of British Columbia from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

**PART XI
GENERAL PROVISIONS**

Disclosure of Information

51.(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 aggregate form in accordance with a service agreement with a local government or utility; or

(d) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the interest in reserve lands 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

52. Notwithstanding section 51,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) 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

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation 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 Kwantlen First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(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

55.(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

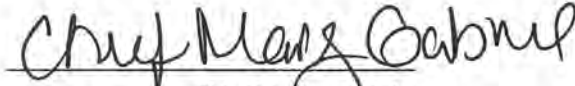
56. The *Kwantlen First Nation Property Assessment Law, 2017*, is hereby repealed in its entirety.

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 25 day of MAY, 2021,
at FORT LANGLEY in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Marilyn Gabriel



Councillor Tumia Knott



Councillor Les Antone



SCHEDULE 1
PROPERTY CLASSES

- Class 1 - Residential
- Class 2 - Utilities
- Class 4 - Major Industry
- Class 5 - Light Industry
- Class 6 - Business and Other
- Class 8 - Recreational Property/Non-Profit Organization
- Class 9 - Farm



SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR
FOR THE KWANTLEN FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS:

DATE OF REQUEST: _____

PURSUANT to section 7 of the *Kwantlen First Nation Property Assessment Law, 2021*, 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 reserve lands:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the interest in reserve lands may be made on the basis of the information available to the assessor.

Assessor for Kwantlen First Nation

Dated: _____, 20____ -



SCHEDULE III

**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 *Kwantlen First Nation Property Assessment Law, 2021*;
- (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 IV
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS:

TAKE NOTICE that the assessment roll has been certified by the assessor for the _____
First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in reserve lands: [Name(s) & addresses]

The interest in reserve lands is classified as:

The assessed value by classification of the interest in reserve lands is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) 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 *Kwantlen First Nation Property Assessment Law, 2021*. Within twenty-one (21) days after the end of the period during which you may request a reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the interest in reserve lands should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) 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 *Kwantlen First Nation Property Assessment Law, 2021* and must be delivered to the Assessor at the following address:

[insert address]

Assessor for the Kwantlen First Nation

Dated: _____, 20____



SCHEDULE V
REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Kwantlen First Nation
[address as set out on assessment notice]

PURSUANT to the provisions of the *Kwantlen First Nation Property Assessment Law, 2021*, I hereby request a reconsideration of the assessment of the following interest in reserve lands:

[description of the interest in reserve lands as described in the Assessment Notice]

I am: ___ a holder of the interest in reserve lands
___ named on the assessment roll in respect of this interest in reserve lands

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 VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Kwantlen First Nation
[address as set out in the assessment notice]

PURSUANT to the provisions of the *Kwantlen First Nation Property Assessment Law, 2021*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in reserve lands:

[description of the assessable interest in reserve lands, 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. Appeals received without the required fee may not be processed.

A copy of the Assessment Notice, or the available extracts of the information contained therein, must be enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or
representative)

Dated: _____, 20__.



SCHEDULE VII
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Kwantlen First Nation
c/o Kwantlen First Nation
23690 Gabriel Lane, P.O. Box 108
Fort Langley, B.C.
V1M 2R4

PURSUANT to the provisions of the *Kwantlen First Nation Property Assessment Law, 2021* I hereby withdraw my appeal of the assessment of the following interest in reserve lands:

Description of interest in reserve lands:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or
representative)

Dated: _____, 20__.



SCHEDULE VIII
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

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 reserve lands 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 IX
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the _____ Kwantlen First Nation in respect of the assessment of _____ **[describe interest in reserve lands]**.

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 _____ **[address]** on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__.



SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Kwantlen First Nation, hereby certify that this is the Kwantlen 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 *Kwantlen First Nation Property Assessment Law, 2021*.

(Signature of Assessor)

Dated _____, 20____ at _____, _____.
(City) (Province)



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Property Taxation Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manhy) Jules – Chief Commissioner
First Nations Tax Commission





**KWANTLEN FIRST NATION
PROPERTY TAXATION LAW, 2021
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SCHEDULES

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II	Tax Notice
III	Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services



WHEREAS:

- A. The q̓'a:n̓lən/Kwantlen First Nation have lived since time immemorial in accordance with seven traditional laws that guided our ancestors and continue to inform q̓'a:n̓lən culture and governance today:
šx̓wʔəyət (health);
hiləkʷ (happiness);
ʔəwə ce:p smetʰənep (humbleness);
x̓w̓liləq (generosity);
syəwənəlt̓, šx̓w̓wéləy, ʔiʔ sʔəy'éq (generations);
q̓'altəl' (forgiveness); and,
tólnəxʷ (understanding);
- B. q̓'a:n̓lən wishes to reclaim and resume its responsibility to govern its affairs in a manner that honours q̓'a:n̓lən culture and traditions and enhances q̓'a:n̓lən decision-making, governance and community well-being;
- C. q̓'a:n̓lən has an inherent right to self-government that emanates from our people, culture and land and which is recognized and affirmed by section 35 of the Constitution Act, 1982;
- D. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands;
- E. The Council of the Kwantlen First Nation deems it to be in the best interests of Kwantlen First Nation to make a law for such purposes;
- F. The Council of the Kwantlen First Nation enacted the *Kwantlen First Nation Property Taxation Law, 2017* on September 12, 2017, and it was approved by the First Nations Tax Commission on September 20, 2017;
- G. The Council of the Kwantlen First Nation now desires to repeal the *Kwantlen First Nation Property Taxation Law, 2017*, and to request the First Nation Tax Commission to approve this *Kwantlen First Nation Taxation Law, 2021*, pursuant to section 31 of the *First Nations Fiscal Management Act*; and
- H. The Council of the Kwantlen 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 Kwantlen First Nation duly enacts as follows:

**PART I
CITATION**

Citation

- 1. This Law may be cited as the *Kwantlen First Nation Property Taxation Law, 2021*.

**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 *Kwantlen First Nation Property Assessment Law, 2021*;
- “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;
- “child” includes a child for whom a person stands in the place of a parent;
- “civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, S.B.C. 2012, c.25;
- “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;
- “holder”, in relation to an interest in reserve lands, means a person
- (a) in possession of the interest;
 - (b) entitled through a lease, licence or other legal means to the interest;
 - (c) in actual occupation of the interest, or
 - (d) who is a trustee of the interest;
- “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 relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “Kwantlen First Nation” means Kwantlen First Nation, being a First Nation and a band named in the schedule to the Act;
- “Kwantlen First Nation Entity” means
- (a) a corporation in which Kwantlen First Nation beneficially owns, directly or indirectly, shares
 - (i) having not less than fifty percent (50%) of the votes that could be cast at an annual meeting of the shareholders of the corporation, or
 - (ii) having not less than fifty percent (50%) of the fair market value of all of the issued shares of the capital stock of the corporation; or
 - (b) a partnership in which Kwantlen First Nation beneficially owns, directly or indirectly,
 - (i) not less than fifty percent (50%) of all voting rights of the partnership, or
 - (ii) interests in the partnership having not less than fifty percent (50%) of the fair market value of all of the interests in the partnership;
- “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 reserve lands 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 reserve lands are registered;
- “related individual” means, in respect of a member of Kwantlen First Nation,
- (a) that member’s spouse, child, grandchild, great-grandchild, parent, grandparent, great-grandparent or guardian,
 - (b) the spouse of that member’s parent, grandparent, great-grandparent, child, grandchild or great-grandchild, or
 - (c) the child, grandchild, great-grandchild, parent, grandparent or great-grandparent of that member’s spouse;
- “reserve” means a reserve of the Kwantlen 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;
- “spouse” includes a common-law partner;
- “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 district” means a tax district established in section 11 for the purposes of setting tax rates that may be different from the tax rates set in another tax district;
- “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 reserve lands 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 Kwantlen 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) For greater certainty, an interest, in relation to reserve lands, includes improvements.



(3) 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 Kwantlen First Nation Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of Kwantlen 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 Kwantlen First Nation's local revenue account.

PART IV LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in reserve lands.

Tax Liability

5.(1) Except as provided in Part V, all interests in reserve lands are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to Kwantlen First Nation, recoverable by Kwantlen First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) 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.

(4) Any person who is a holder of taxable property in any taxation year is liable to Kwantlen 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 greater certainty, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(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 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 Kwantlen 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 Kwantlen 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.

(3) 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 Kwantlen First Nation in respect of taxable property held by that person.

PART V EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in reserve lands are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsections (2) and (3), an interest held or occupied by Kwantlen First Nation, a Kwantlen First Nation Entity, or a member of Kwantlen First Nation;
- (b) an interest occupied as a residence by one (1) or more members of the Kwantlen First Nation and related individuals of those members and by no other persons, as their principal residence;
- (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 with physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) the land of a cemetery used for burial purposes.

(2) Where an interest in reserve lands is held by the Kwantlen First Nation, a Kwantlen First Nation Entity or a member of the Kwantlen First Nation, as the case may be, and is wholly occupied by a person who is not the Kwantlen First Nation, a Kwantlen First Nation Entity or a member of the Kwantlen First Nation,

- (a) the exemption in paragraph (1)(a) does not apply to the person who is not the Kwantlen First Nation, a Kwantlen First Nation Entity or a member of the Kwantlen First Nation;
- (b) that person is responsible for the taxes levied in respect of the interest; and
- (c) the taxes are a liability only on that person.

(3) Where an interest in reserve lands is occupied by the Kwantlen First Nation, a Kwantlen First Nation Entity or a member of the Kwantlen First Nation and is also occupied by a person who is not the Kwantlen First Nation, a Kwantlen First Nation Entity or a member of the Kwantlen First Nation,

- (a) the exemption in paragraph (1)(a) does not apply to that person;
- (b) taxes under this Law must be levied in respect of that person's proportionate occupation of the interest; and



- (c) the taxes are a liability only on that person.
- (4) An exemption in paragraph (1)(c) to (h) applies only to that portion of the interest that is used for the purposes for which the exemption is given.
- (5) Where subsection (4) applies to an interest that is a portion of a building, the exemption also applies to a proportionate part of the land on which the building stands.

Revitalization Tax Exemption

8.(1) A revitalization program is hereby established to encourage one or more of the following objectives:

- (a) economic revitalization;
- (b) environmental revitalization; and
- (c) social or cultural revitalization,

of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) 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 the following minimum amounts:
 - (i) \$1,000,000, if the objective provided for in the revitalization agreement is economic revitalization;
 - (ii) \$350,000, if the objective provided for in the revitalization agreement is environmental revitalization; and
 - (iii) \$150,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

- (a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;
- (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 revitalization agreement;
- (c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization 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 revitalization agreement, or otherwise breaches the revitalization agreement; and
- (e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of Kwantlen First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph



(2)(b)(i), (ii) or (iii) is made.

(5) Council may, from time to time, by resolution establish 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 revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(7) Where a revitalization agreement has gone into effect, the Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(8) Upon termination of the revitalization agreement by Council under subsection (7):

(a) the tax administrator must, within 10 days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (7)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach; and

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement;

(d) the holder is liable and must, within thirty (30) days, pay Kwantlen First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

(9) In this section “proponent taxpayer” includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(10) In this section “holder” means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

PART VI GRANTS

Grants for Surrounding Land

9. 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

10.(1) Council may provide for a grant to a holder of a taxable property:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the taxable 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 taxable property was subject to taxation by a local government; and



- (c) to promote economic development by members on the reserve.
- (2) Grants provided under subsection (1)
 - (a) may be given only to a holder of taxable 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 taxable property in the current taxation year, less any other grants; and
 - (c) must be used only for the purposes of paying the taxes owing on the taxable 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 *Home Owner Grant Act* (BC) if the holder's taxable property was subject to taxation by a local government.
- (4) In order to qualify for a grant under paragraph (1)(c), the holder must be a corporation, the majority of the shares of which are held by or for the benefit of one (1) or more members of Kwantlen First Nation, that operates a business on the property.
- (5) 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 TAX DISTRICTS AND LEVY OF TAX

Tax Districts

11. The following tax districts are established:

- (a) tax district 1 includes Kwantlen reserve lands known as Kwantlen Indian Reserve #2, Kwantlen Indian Reserve #3 and Kwantlen Indian Reserve #4 located within the District of Mission in British Columbia;
- (b) tax district 2 includes Kwantlen reserve lands known as Kwantlen Indian Reserve #1 and Kwantlen Indian Reserve #5 located within the City of Maple Ridge in British Columbia; and,
- (c) tax district 3 includes Kwantlen reserve lands known as Kwantlen Indian Reserve #6 located within the Township of Langley in British Columbia.

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 in each tax district.

(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 reserve lands.

(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 property.

(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 office of Kwantlen First Nation during normal business hours by cheque,



money order, MasterCard, Visa, debit, cash.

(3) Payment of taxes made by cheque or money order must be made payable to Kwantlen 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 in respect of each interest in reserve lands:

- (a) a description of the interest as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the interest;
- (c) the name and address of every person entered on the assessment roll with respect to the interest;
- (d) the assessed value by classification of the land and the improvements comprising the interest as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the interest 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 interest 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 taxable 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 taxable properties are assessed in the name of the same holder, any number of those taxable properties may be included in one Tax Notice.

(5) Where the holder of a charge on an interest in reserve lands 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 interest 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, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.



(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(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 6.

(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.

Taxation based on Supplementary Assessment

17.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) Where a Tax Notice is given under this section, subsections 16(3) and (4) apply.

Subdivision

18.(1) If a taxable 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 taxable properties created by the subdivision in the same proportions as taxes would have been payable in respect of the taxable 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 taxable property under subsection (1) are the taxes payable in respect of the taxable 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

19.(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 an interest in reserve lands, 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

20. 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 reserve lands for which the taxes are paid.

Tax Certificate

21.(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 reserve lands, 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

22. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10 %) of the portion of the current year's taxes 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 current year's taxes.

Interest

23. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be a part of the taxes.

Application of Payments

24. Payments for taxes must be credited by the tax administrator first, to unpaid taxes, from previous taxation years, with taxes imposed earlier being discharged before taxes imposed later and second, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

25.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of Kwantlen First Nation.

(2) Revenues raised include

- (a) taxes, including, for greater certainty, 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 or in accordance with section 13.1 of the Act.

Reserve Funds

26.(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 Kwantlen 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 Kwantlen 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 First Nations Financial Management Board has
 - (a) assumed third-party management of Kwantlen First Nation's local revenue account, and
 - (b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of Kwantlen First Nation,the First Nations Financial Management Board 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

- 27.(1) The liability referred to in subsection 5(2) is a debt recoverable by Kwantlen First Nation
- (a) in a court of competent jurisdiction;
 - (b) in a proceeding before the civil resolution tribunal, and
 - (c) 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) Costs incurred by Kwantlen First Nation in the collection and enforcement of unpaid taxes
 - (a) are determined in accordance with Schedule III; and
 - (b) are payable by the debtor as unpaid taxes.
 - (4) 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.
 - (5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator



must receive authorization from Council by resolution.

Tax Arrears Certificate

28.(1) Before taking any enforcement measures under Parts XIII, XIV or 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 taxable 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

29.(1) Unpaid taxes are a lien on the interest in reserve lands to which they pertain that attaches to the interest and binds subsequent holders of the interest.

(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 reserve lands.

(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 reserve lands.

(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

30.(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

31.(1) Subject to subsection 27(5), 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.

Notice of Seizure and Sale

32.(1) Before proceeding under subsection 31(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 subsection (2) must deliver to the debtor a receipt for the personal property seized.

(4) The person who seizes personal property under subsection (2) must immediately deliver the seized personal property to the tax administrator.

(5) The tax administrator shall ensure the care and custody of any seized personal property until it is either redeemed by the debtor by payment of all outstanding taxes and the full costs of seizure and storage or sold under sections 33 and 34.

Notice of Sale of Seized Personal Property

33.(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

34.(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 33(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

35. 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

36.(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 Kwantlen 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.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

37.(1) Subject to subsection 27(5), 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

38.(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 42(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

39.(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, Kwantlen 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 and Kwantlen First Nation Lands Manager

40. The tax administrator must, without delay, notify the Minister of Crown-Indigenous Relations and the Kwantlen First Nation Lands Manager in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

41. 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 42(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 taxable property 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

42.(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 Kwantlen 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, Kwantlen First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Crown-Indigenous Relations and the Kwantlen First Nation Lands Manager 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, Kwantlen 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 39(3).

Assignment of Taxable Property

43.(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 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 42(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 taxable property.
- (4) Upon assignment under subsection 42(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

- 44.(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 Kwantlen First Nation, and
- (b) second, to any other holders of registered interests in the taxable 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 court.

Resale by Kwantlen First Nation

45.(1) If the right to assignment of taxable property is purchased by Kwantlen First Nation under subsection 39(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 from Local Revenues

46.(1) Subject to this section, Kwantlen 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 Kwantlen 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) 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) Kwantlen 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

47.(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, the civil resolution tribunal, 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 interest in reserve lands 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

48. Notwithstanding section 47,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) 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

49. 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 Kwantlen First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

50.(1) No person may commence an action or proceeding for the return of money paid to Kwantlen 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 Kwantlen First Nation must be deemed to have been voluntarily paid.

Notices

51.(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

52.(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

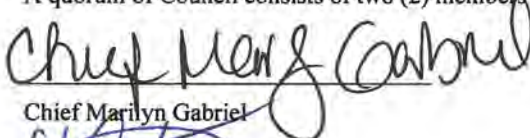
52. The *Kwantlen First Nation Property Taxation Law, 2017* is hereby repealed in its entirety.

Force and Effect

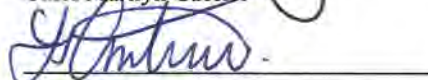
53. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of MAY, 2021, at FORT LANGLEY, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Marilyn Gabriel



Councillor Les Antone



Councillor Tumia Knott



SCHEDULE I

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR KWANTLEN FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to section 18 of the *Kwantlen First Nation Property Taxation Law, 2021*, 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 reserve lands:

- (1)
- (2)
- (3)

Tax Administrator for Kwantlen First Nation

Dated: _____, 20__.



SCHEDULE II
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

PURSUANT to the provisions of the *Kwantlen First Nation Property Taxation Law, 2021*, taxes in the amount of _____ dollars (\$) are hereby levied with respect to the above-noted interest.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Kwantlen First Nation, located at
23690 Gabriel Lane, P.O. Box 108
Fort Langley, B.C.
V1M 2R4

during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Kwantlen First Nation Property Taxation Law, 2021*.

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:	\$ _____
Costs [Insert details]	\$ _____
Total Payable	\$ _____

Tax Administrator for Kwantlen First Nation

Dated: _____, 20____.



SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1. For preparation of a notice \$250
2. For service of notice on each person or place
by Kwantlen First Nation \$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:
 - (a) in conducting a seizure and sale of
personal property under Part XIII,
not including costs otherwise recovered
under this Schedule;
 - (b) in conducting an auction or tender under
Part XIV, not including costs otherwise
recovered under this Schedule\$80 per person
per hour
6. Actual costs incurred by Kwantlen First Nation for carrying out the enforcement measures under Parts
XIII, XIV and XV will be charged based on receipts.



SCHEDULE IV
TAX CERTIFICATE

In respect of the interest in reserve lands described as: _____ and pursuant to the
Kwantlen First Nation Property Taxation Law, 2021, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in reserve lands 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 reserve lands as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for Kwantlen First Nation

Dated: _____, 20 ____.



SCHEDULE V
TAX ARREARS CERTIFICATE

In respect of the interest in reserve lands described as: _____ and pursuant to the
Kwantlen First Nation Property Taxation Law, 2021, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced
interest in reserve lands, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

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 Kwantlen First Nation, located at 23690 Gabriel Lane, Fort
Langley, B.C. V1M 2R4 during normal business hours. Payment must be by cheque, money order, VISA,
Mastercard, debit or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for Kwantlen First Nation

Dated: _____, 20____.



SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 above-referenced 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:

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 *Kwantlen First Nation Property Taxation Law, 2021*, 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 Kwantlen 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 Kwantlen First Nation will take place on _____, 20____ at _____ o'clock at _____ **[location]**.

The following personal property, seized pursuant to Part XIII of the *Kwantlen First Nation Property Taxation Law, 2021*, 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 Kwantlen 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 Kwantlen First Nation

Dated: _____, 20____.



SCHEDULE VIII
NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 *Kwantlen First Nation Property Taxation Law, 2021*, 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 Kwantlen 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, Kwantlen 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 Kwantlen 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, Kwantlen 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, Kwantlen 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 constituting the taxable property.
9. Council of Kwantlen First Nation will, without delay, notify the Minister of Crown-Indigenous Relations and the Kwantlen First Nation Lands Manager 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 Kwantlen 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 taxable property.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 Kwantlen 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 *Kwantlen First Nation Property Taxation Law, 2021*.

Tax Administrator for Kwantlen First Nation

Dated: _____, 20__.



SCHEDULE IX
NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 Kwantlen First Nation.

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 Kwantlen 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, Kwantlen 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 Kwantlen 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, Kwantlen 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, Kwantlen 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 constituting the taxable property.



6. Council of the Kwantlen First Nation will, without delay, notify the Minister of Crown-Indigenous Relations and the Kwantlen First Nation Lands Manager 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 taxable property.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 Kwantlen 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 *Kwantlen First Nation Property Taxation Law, 2021*.

Tax Administrator for Kwantlen First Nation

Dated: _____, 20__.



SCHEDULE X
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 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 *Kwantlen First Nation Property Taxation Law, 2021*.

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 Kwantlen First Nation

Dated: _____, 20__.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwaw Kwaw Apilt First Nation in the Province of British Columbia,

***Kwaw Kwaw Apilt First Nation
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWAW KWAW APILT FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kwaw Kwaw Apilt First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kwaw Kwaw Apilt First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 14 day of May 2021, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Randy Leon

Councillor Sandra Hudson

Councillor Shane Henry



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax	\$336,927.00
Total Revenues:	\$336,927.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. B.C.A.A. Levy	\$2,800.00
b. Executive and Legislative	\$20,000.00
c. General Administrative	\$30,000.00
2. Protection Services	
a. Local Service Agreement	\$53,534.00
3. Transportation	
a. Local Service Agreement	\$28,294.00
4. Recreation and Cultural Services	
a. Local Service Agreement	\$31,515.00
5. Community Development	
a. Economic Development Program	\$102,933.00
b. Local Service Agreement — Planning/Development	\$5,539.00
6. Environment Health Services	
a. Local Service Agreement — general E.H	\$3,722.00
b. Local Service Agreement — Water/Sewer	\$7,555.00
7. Fiscal Services	
a. Local Service Agreement	\$23,276.00



8. Grants	
a. Additional Grants	\$89,688.00
b. Homeowner Grants	\$13,680.00
9. Contingency Amounts	
a. Contingency Amounts	\$4,000.00
10. Transfers into reserve funds	
11. Repayment of moneys borrowed from reserve funds	
Total Expenditures:	\$416,536.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$79,609.00
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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 year:

a. City of Chilliwack	\$153,435.00
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwaw Kwaw Apilt First Nation in the Province of British Columbia,

***Kwaw Kwaw Apilt First Nation
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWAW KWAW APILT FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Tax Rates Law, 2021*.

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 *Kwaw Kwaw Apilt First Nation Property Assessment Law, 2012*;

“First Nation” means the Kwaw Kwaw Apilt 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Kwaw Kwaw Apilt First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 14 day of May 2021, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Randy Leon



Councillor Sandra Hudson

Councillor Shane Henry



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
1 Residential	5.05970	5.23207
2 Utilities	52.09628	54.11951
5 Light Industry	10.03233	10.31595



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwikwetlem First Nation in the Province of British Columbia,

Kwikwetlem First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 4th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWIKWETLEM FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Kwikwetlem First Nation duly enacts as follows:

1. This Law may be cited as the *Kwikwetlem First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kwikwetlem First Nation Property Assessment Law, 2021*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kwikwetlem First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kwikwetlem First Nation Property Taxation Law, 2021*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 27th day of May, 2021, at Coquitlam, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Ed Hall



Councillor George Chaffee



Councillor John Peters



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$261,603.32
Total Revenues:	\$261,603.32

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$5,000.00
b. BC Assessment	\$5,000.00
2. Community Development	
a. Planning and Zoning	\$246,371.00
3. Contingency Amount	\$5,232.32
32Total Expenditures:	\$261,603.32

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



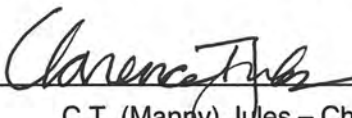
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwikwetlem First Nation in the Province of British Columbia,

Kwikwetlem First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 4th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWIKWETLEM FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Kwikwetlem First Nation duly enacts as follows:

1. This Law may be cited as the *Kwikwetlem First Nation Annual Tax Rates Law, 2021*.

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 *Kwikwetlem First Nation Property Assessment Law, 2021*;

“First Nation” means the Kwikwetlem 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Kwikwetlem First Nation Property Taxation Law, 2021*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 27th day of May, 2021, at Coquitlam,

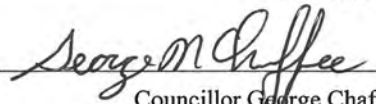


in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Ed Hall



Councillor George Chaffee



Councillor John Peters



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
1 Residential	4.09670
2 Utilities	55.89410
5 Light Industry	12.70190
6 Business and Other	12.59350
8 Recreational Property/Non-Profit Organization	15.71340
9 Farm	33.32360



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwikwetlem First Nation in the Province of British Columbia,

Kwikwetlem First Nation Property Assessment Law, 2021

Dated at Kamloops, British Columbia this 18th day of March, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWIKWETLEM FIRST NATION
PROPERTY ASSESSMENT LAW, 2021**

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SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Declaration of Purpose for the Use of Assessment Information
IV	Assessment Notice
V	Request for Reconsideration of Assessment
VI	Notice of Appeal to Assessment Review Board
VII	Notice of Withdrawal
VIII	Notice of Hearing
IX	Order to Attend Hearing/Produce Documents
X	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands;

B. The Council of the Kwikwetlem 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 Kwikwetlem 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 Kwikwetlem First Nation duly enacts as follows:



PART I CITATION

Citation

1. This Law may be cited as the *Kwikwetlem First Nation Property Assessment Law, 2021*.

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 an interest in reserve lands that is liable to assessment under this Law;
- “assessed value” means the market value of land or improvements, or both, comprising an interest in reserve lands as if the land or improvements, or both, were held in fee simple off the reserve, as determined under this Law;
- “assessment” means a valuation and classification of an interest in reserve lands;
- “Assessment Notice” means a notice containing the information set out in Schedule IV;
- “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, a revised assessment roll, and an assessment roll referenced in subsection 9(3);
- “assessor” means a person appointed by 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;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means the Kwikwetlem First Nation, being a band named in the schedule to the Act;
- “holder”, in relation to an interest in reserve lands, means a person
- (a) in possession of the interest,
 - (b) entitled through a lease, licence or other legal means to the interest,
 - (c) in actual occupation of the interest, or
 - (d) who is a trustee of the interest;
- “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 relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “land” includes
- (a) land covered by water,
 - (b) quarries, and
 - (c) sand and gravel,



but does not include coal or other minerals;

“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 VI;

“Notice of Hearing” means a notice containing the information set out in Schedule VIII;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VII;

“Order to Attend Hearing/Produce Documents” means an order containing the information set out in Schedule IX;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means the categories of interests in reserve lands established in subsection 5(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means a reserve 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 11 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 24;

“supplementary assessment roll” means an assessment roll under section 18;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the *Kwikwetlem First Nation Property Taxation Law, 2021*;

“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) For greater certainty, an interest, in relation to reserve lands, includes improvements.



(3) 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 5(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 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 Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in reserve lands.

PART IV

ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in reserve lands that are subject to taxation under the Taxation Law and all interests for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in reserve lands 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 reserve lands for an assessment roll is to be determined as if on the valuation date

(a) the interest was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to an interest in reserve lands referred to in paragraphs 17(3)(b) and (d) and the assessed value of an interest referred to in that section for an assessment roll must be determined as if on the valuation date the interest 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 reserve lands 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 reserve lands and must enter the assessed value of the interest 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 reserve lands and comparable interests;



(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest.

(8) Without limiting the application of subsections (5) and (6), an interest in reserve lands used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the interest of a going concern.

(9) Where a lease or other instrument granting an interest in reserve lands places a restriction on the use of the interest, other than a right of termination or a restriction on the duration of the interest, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in reserve lands according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where an interest in reserve lands falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the interest attributable to each class and assess the interest according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of an interest in reserve lands, the assessor may choose to assess the interest in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) interest in reserve lands, those interests, if contiguous, may be treated by the assessor as one interest and assessed accordingly.

(15) 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 interest in reserve lands, 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 reserve lands.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in reserve lands 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

6. 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

7.(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

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any interest in reserve lands and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in reserve lands 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 in respect of each interest in reserve lands:

(a) the name and last known address of the holder of the interest;

(b) a short description of the interest;

(c) the classification of the interest;

(d) the assessed value by classification of the interest;

(e) the total assessed value of the interest;

(f) the net assessed value of the interest 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 56 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

10. 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 X 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

11.(1) No later than March 31 after the certification of the assessment roll under section 10, 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 X 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 10.

Validity of Assessment Roll

12. 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

13.(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) In addition to inspection under subsection 13(1), 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 III

- (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

14.(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 13(1) or subsection 13(2) or are otherwise accessible to the public.

Chargeholders

15.(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

16.(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 reserve lands assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in reserve lands are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the interest assessed, without giving the full description of each interest as it appears in the assessment roll.

(6) Subject to subsection 13(3) 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 14(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

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, 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 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, 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 reserve lands; 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 becoming subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation ceasing 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 18, 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 reserve lands affected.

Supplementary Assessment Roll

18.(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 reserve lands

- (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 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 10 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 reserve lands

- (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 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, 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 7(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) Where, before December 31 of the taxation year in which the assessment roll certified under section 10 applies, the assessor determines that an interest in reserve lands that was exempt from taxation under the Taxation Law has become taxable, the assessor must make an entry on a supplementary assessment roll.

(4) In addition to supplementary assessments under subsections (1), (2) and (3), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(5) 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.

(6) 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.

(7) 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.

(8) 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.

(9) 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 reserve lands affected.

(10) 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 10 in respect of the assessable property affected.

(11) Notwithstanding subsection (10), a supplementary assessment roll issued under subsection (3) is deemed to be effective as of the date the affected property became taxable under the Taxation Law.



PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(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 twenty-one (21) 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 V; and

(c) include any reasons in support of the request.

(4) The assessor must, no later than twenty-one (21) days after the end of the twenty-one (21) day period referenced in paragraph (3)(a), consider the request for reconsideration and advise the person who requested the reconsideration that

(a) the assessor confirms the assessment; or

(b) the assessor has determined that the assessable property should have been assessed differently, and that the assessor offers 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

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(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 practising or non-practising member in good standing 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 member of the First Nation but not a member of 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, 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

21.(1) The First Nation must remunerate

(a) the chair (or acting chair) for his or her services at a rate of seven hundred and twenty-five dollars (\$725) per day,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), at a rate of six hundred and twenty-five dollars (\$625) per day, and

(c) a member (or a replacement member appointed to act), other than those referenced in paragraphs (a) and (b), for his or her services at a rate of five hundred dollars (\$500) per day,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(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

23.(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

24.(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

25. 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

26. 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

27. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

28.(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, and

(c) an administration fee of thirty dollars (\$30),

to the assessor within forty-five (45) 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) An appeal is commenced by delivery of a completed Notice of Appeal, a copy of the Assessment Notice, and the required administration fee to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the assessable property;

(b) the assessment classification of the assessable property;



- (c) the applicability of an exemption to the assessable 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.

- (5) The assessor must, as soon as possible after a Notice of Appeal is received,
 - (a) deliver a copy of the Notice of Appeal to the chair and to the First Nation; and
 - (b) deliver the administration fee collected under paragraph (1)(c) to the First Nation.

Agents and Solicitors

29. 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

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(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 ten (10) 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 an interest in reserve lands affected by an assessor recommendation under subsection 17(1) where the recommendation

- (a) results in a decrease in the assessed value of the interest;
- (b) does not change the classification of the interest; and
- (c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(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

32.(1) The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

- (2) The chair may, in respect of an appeal,
 - (a) require the assessor to provide any relevant document or record obtained or created in respect of an assessment that is in the custody or control of the assessor, subject to privilege;
 - (b) require a party to provide relevant documents and records in advance of a hearing.



Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(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

35.(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

36.(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

37.(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

38.(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

39. 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

40. 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

41.(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 Produce Documents

42.(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 Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(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 Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; 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 the Supreme Court of British Columbia for an order directing a person to comply with an order under this section.

Adjournments

43. 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

44. 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

45.(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 the Supreme Court of British Columbia or to the Federal Court of Canada 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

46. 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

- 47.(1) A complainant may withdraw an appeal under this Part by
- (a) delivering a Notice of Withdrawal to the assessor if a Notice of Hearing has not been delivered in respect of the appeal; or
 - (b) delivering a Notice of Withdrawal to the Assessment Review Board if a Notice of Hearing has been delivered in respect of the appeal.
- (2) Upon receipt of a Notice of Withdrawal
- (a) under paragraph (1)(a), the assessor must advise the chair and the First Nation that the appeal is withdrawn and will not proceed; and
 - (b) under paragraph (1)(b), the Assessment Review Board must dismiss the appeal and notify the parties that the appeal has been dismissed.
- (3) For greater certainty, if a Notice of Hearing has been issued but not delivered, paragraph (1)(b) applies.

Delivery of Decisions

- 48.(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, 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

- 49.(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 first nation's administrative office, or with the first nation's legal counsel; 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 corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.
- (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

50.(1) An appeal lies to the Supreme Court of British Columbia from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI GENERAL PROVISIONS

Disclosure of Information

51.(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 interest in reserve lands 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

52. Notwithstanding section 51,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) 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

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation 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

54.(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

55.(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


56. The *Kwikwetlem First Nation Property Assessment Law, 2017*, as amended, is hereby repealed in its entirety.

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 4th day of February, 2021, at Coquitlam, in the Province of British Columbia.

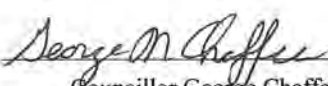
A quorum of Council consists of two (2) members of Council.



Chief Ed Hall



Councillor John Peters .



Councillor George Chaffee



SCHEDULE I
PROPERTY CLASSES

- Class 1 - Residential
- Class 2 - Utilities
- Class 4 - Major Industry
- Class 5 - Light Industry
- Class 6 - Business and Other
- Class 8 - Recreational Property/Non-Profit Organization
- Class 9 - Farm



SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR
FOR THE KWIKWETLEM FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to section 7 of the *Kwikwetlem First Nation Property Assessment Law, 2021*, 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:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the interest may be made on the basis of the information available to the assessor.

Assessor for the Kwikwetlem First Nation

Dated: _____, 20__ -



SCHEDULE III

**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 *Kwikwetlem First Nation Property Assessment Law, 2021*;
- (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 IV
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Kwikwetlem First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in reserve lands: **[Name(s) & addresses]**

The interest is classified as:

The assessed value by classification of the interest is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) 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 *Kwikwetlem First Nation Property Assessment Law, 2021*. Within twenty-one (21) days after the end of the period during which you may request a reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that your interest should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) 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 *Kwikwetlem First Nation Property Assessment Law, 2021*, and must be delivered to the Assessor at the following address: **[insert address]**.

Assessor for the Kwikwetlem First Nation

Dated: _____, 20__.



SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Kwikwetlem First Nation
[address as provided on assessment notice]

PURSUANT to the provisions of the *Kwikwetlem First Nation Property Assessment Law, 2021*, I hereby request a reconsideration of the assessment of the following interest in reserve lands:

[description of the interest as described in the Assessment Notice]

I am: ___ a holder of the interest
___ named on the assessment roll in respect of this interest

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)

Dated: _____, 20____

Signature of Applicant



SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Kwikwetlem First Nation

[address of assessor as provided on the Assessment Notice]

PURSUANT to the provisions of the Kwikwetlem *First Nation Property Assessment Law, 2021*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in reserve lands:

[description of the interest, 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 must be enclosed with this Notice of Appeal.



SCHEDULE VII
NOTICE OF WITHDRAWAL

TO: Assessor, Kwikwetlem First Nation
OR
Chair, Assessment Review Board for the Kwikwetlem First Nation
[address]

PURSUANT to the provisions of the *Kwikwetlem First Nation Property Assessment Law, 2021*, I hereby withdraw my appeal of the assessment of the following interest in reserve lands:

Description of interest:

Date of Notice of Appeal:

Name of Complainant (please print)

Dated: _____, 20__

Signature of Complainant (or representative)



SCHEDULE VIII
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

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 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 IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Kwikwetlem First Nation in respect of the assessment of _____ **[describe interest in reserve lands]**.

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 _____ **[address]** on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20____



SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Kwikwetlem First Nation, hereby certify that this is the _____ 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 *Kwikwetlem First Nation Property Assessment Law, 2021*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____
(City) (Province)



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwikwetlem First Nation in the Province of British Columbia,

Kwikwetlem First Nation Property Taxation Law, 2021

Dated at Kamloops, British Columbia this 18th day of March, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**KWIKWETLEM FIRST NATION
PROPERTY TAXATION LAW, 2021**

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SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
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, and interests in reserve lands;
- B. The Council of the 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 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 Kwikwetlem First Nation duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Kwikwetlem First Nation Property Taxation Law, 2021*.

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 *Kwikwetlem First Nation Property Assessment Law, 2021*;

“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;

“child” includes a child for whom a person stands in the place of a parent;

“civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, S.B.C. 2012, c. 25;

“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 Kwikwetlem First Nation, being a band named in the schedule to the Act;

“First Nation Entity” means

- (a) a corporation in which the First Nation beneficially owns, directly or indirectly, shares
 - (i) having not less than one hundred percent (100%) of the votes that could be cast at an annual meeting of the shareholders of the corporation, or
 - (ii) having not less than one hundred percent (100%) of the fair market value of all of the issued shares of the capital stock of the corporation; or
- (b) a partnership in which the First Nation beneficially owns, directly or indirectly,
 - (i) not less than one hundred percent (100%) of all voting rights of the partnership, or
 - (ii) interests in the partnership having not less than one hundred percent (100%) of the fair market value of all of the interests in the partnership;

“holder”, in relation to an interest in reserve lands, means a person

- (a) in possession of the interest,



- (b) entitled through a lease, licence or other legal means to the interest,
 - (c) in actual occupation of the interest, or
 - (d) who is a trustee of the interest;
- “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 relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “local revenue account” means the local revenue account referred to in section 13 of the 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 reserve lands are registered;
- “related individual” means, in respect of a member of the First Nation,
- (a) that member’s spouse, child, grandchild, great-grandchild, parent, grandparent, great-grandparent or guardian,
 - (b) the spouse of that member’s parent, grandparent, great-grandparent, child, grandchild or great-grandchild, or
 - (c) the child, grandchild, great-grandchild, parent, grandparent or great-grandparent of that member’s spouse;
- “reserve” means a reserve 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;
- “spouse” includes a common law partner;
- “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 reserve lands 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) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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 written consent of 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.

PART IV

LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in reserve lands.

Tax Liability

5.(1) Except as provided in Part V, all interests in reserve lands 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.

(3) 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.

(4) Any person who is a holder of taxable property in any taxation year is 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 greater certainty, interest, penalties and costs as provided



in this Law.

Tax Refunds

6.(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

7.(1) The following interests in reserve lands are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsections (2) and (3), an interest held or occupied by the First Nation, a First Nation Entity or a member of the First Nation;
- (b) an interest occupied as a residence by one (1) or more members of the First Nation and related individuals of those members and by no other persons;
- (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) Where an interest in reserve lands is held by the First Nation, a First Nation Entity or a member of the First Nation, as the case may be, and is wholly occupied by a person who is not the First Nation, a First Nation Entity or a member of the First Nation,

(a) the exemption in paragraph (1)(a) does not apply to the person who is not the First Nation, a First Nation Entity or a member of the First Nation;

(b) that person is responsible for the taxes levied in respect of the interest; and

(c) the taxes are a liability only on that person.

(3) Where an interest in reserve lands is occupied by the First Nation, a First Nation Entity or a member of the First Nation and is also occupied by a person who is not the First Nation, a First Nation Entity or a member of the First Nation,

(a) the exemption in paragraph (1)(a) does not apply to that person;

(b) taxes under this Law must be levied in respect of that person's proportionate occupation of the interest; and

(c) the taxes are a liability only on that person.

(4) An exemption in paragraph (1)(c) to (h) applies only to that portion of the interest that is used for the purposes for which the exemption is given.

(5) Where subsection (4) applies to an interest that is a portion of a building, the exemption also applies to a proportionate part of the land on which the building stands.

PART VI

GRANTS

Grants for Surrounding Land

8. 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

9.(1) Council may provide for a grant to a holder of taxable property

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the taxable 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 *Home Owner Grant Act* (BC) if the holder's taxable property was subject to taxation by a local government;

(2) Grants provided under subsection (1)

(a) may be given only to a holder of taxable 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 taxable property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the taxable 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 *Home Owner Grant Act* (BC) if the holder's taxable 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

10.(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 reserve lands.

(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 property.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

11.(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 office of the First Nation during normal business hours, by cheque, money order or electronic transfer.

(3) Payment of taxes made by cheque or money order must be made payable to the Kwikwetlem First Nation.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

12.(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 in respect of each interest in reserve lands:

- (a) a description of the interest as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the interest;
- (c) the name and address of every person entered on the assessment roll with respect to the interest;
- (d) the assessed value by classification of the land and the improvements comprising the interest as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the interest 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 interest in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

13.(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 taxable 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 taxable properties are assessed in the name of the same holder, any number of those taxable properties may be included in one Tax Notice.

(5) Where the holder of a charge on an interest 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 interest to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

14.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

- (a) the tax administrator may correct the tax roll for the current taxation year only; and
- (b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(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 6.

(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.

Taxation Based on Supplementary Assessment

15.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) If a supplementary assessment roll has been prepared under the Assessment Law because, in the current taxation year, an interest in reserve lands that was exempt from taxation has become taxable, the tax levied in respect of the interest shall be prorated so that tax is payable only for the part of the year in which the interest, or part of it, is taxable.



(3) Where subsection (2) applies, taxes levied for part of the taxation year are imposed on the date that the interest in reserve lands has become taxable, notwithstanding subsection 10(4).

(4) Where a Tax Notice is given under this section, subsections 14(3) and (4) apply.

Subdivision

16.(1) If a taxable 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 taxable properties created by the subdivision in the same proportions as taxes would have been payable in respect of the taxable 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 taxable property under subsection (1) are the taxes payable in respect of the taxable 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

17.(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 an interest in reserve lands, 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

18. 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 reserve lands for which the taxes are paid.

Tax Certificate

19.(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 reserve lands, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion of the current year's taxes 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 current year's taxes.

Interest

21. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be part of the taxes.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to unpaid taxes from previous taxation years, with taxes imposed earlier being discharged before taxes imposed later and second, to unpaid taxes for the current taxation year.

**PART XI
REVENUES AND EXPENDITURES**

Revenues and Expenditures

23.(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 greater certainty, 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 or in accordance with section 13.1 of the Act.

Reserve Funds

24.(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 First Nations Financial Management Board has

- (a) assumed third-party management of the First Nation's local revenue account, and
- (b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of



the First Nation,

the First Nations Financial Management Board 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

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation

- (a) in any court of competent jurisdiction,
- (b) in a proceeding before the civil resolution tribunal, and
- (c) 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) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

- (a) are determined in accordance with Schedule III; and
- (b) are payable by the debtor as unpaid taxes.

(4) 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.

(5) 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

26.(1) Before taking any enforcement measures under Parts XIII, XIV or 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 taxable 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

27.(1) Unpaid taxes are a lien on the interest in reserve lands to which they pertain that attaches to the interest and binds subsequent holders of the interest.

(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 reserve lands.

(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 reserve lands.

(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

28.(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

29.(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.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(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

31.(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

32.(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 31(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

33. 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

34.(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.



PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(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.

(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

36.(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 40(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

37.(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

38. The tax administrator must, without delay, notify the Minister of Crown-Indigenous Relations in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. 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 40(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 taxable property 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

40.(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 Crown-Indigenous Relations 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 37(3).

Assignment of Taxable Property

41.(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 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 40(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 taxable property.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(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 taxable 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 First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(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

44.(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) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor 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

45.(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, the civil resolution tribunal, 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 interest in reserve lands 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

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) 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

47. 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

48.(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

49.(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

50.(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


51. The *Kwikwetlem First Nation Property Taxation Law, 2017*, as amended, is hereby repealed in its entirety.

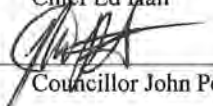
Force and Effect

52. 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 February, 2021, at Coquitlam, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Ed Hall


Councillor John Peters



Councillor George Chaffee



SCHEDULE I

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE KWIKWETLEM FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to section _ of the *Kwikwetlem First Nation Property Taxation Law, 2021*, 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 reserve lands:

(1)

(2)

(3)

Tax Administrator for the Kwikwetlem First Nation

Dated: _____, 20____.



SCHEDULE II
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

PURSUANT to the provisions of the *Kwikwetlem First Nation Property Taxation Law, 2021*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest.

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 Kwikwetlem First Nation, located at 2 – 65 Colony Farm Road, Coquitlam BC, V3C 5X9 during normal business hours. Payment must be by cheque, money order or electronic payment.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Kwikwetlem First Nation Property Taxation Law, 2021*.

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: \$_____

Costs: [insert details] \$_____

Total Payable: \$_____

Tax Administrator for the Kwikwetlem First Nation

Dated: _____, 20____



SCHEDULE III
COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1. For preparation of a notice \$250
2. For service of notice on each person or place by the First Nation \$150
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:
 - (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule;
 - (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule\$75 per person
per hour
6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.



SCHEDULE IV
TAX CERTIFICATE

In respect of the interest in reserve lands described as: _____ and pursuant to the
Kwkwetlem First Nation Property Taxation Law, 2021, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest 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 as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Kwkwetlem First Nation

Dated: _____, 20____.



SCHEDULE V
TAX ARREARS CERTIFICATE

In respect of the taxable property described as: _____ and pursuant to the *Kwikwetlem First Nation Property Taxation Law, 2021*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced taxable property, as follows:

Taxes: \$ _____
Penalties: \$ _____
Interest: \$ _____
Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

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 Kwikwetlem First Nation, located at 2 – 65 Colony Farm Road, Coquitlam, BC V3C 5X9 during normal business hours. Payment must be by cheque, money order or electronic transfer.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Kwikwetlem First Nation

Dated: _____, 20____.



SCHEDULE VI
NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 above-referenced 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:

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 *Kwikwetlem First Nation Property Taxation Law, 2021*, 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 Kwikwetlem 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 Kwikwetlem First Nation will take place on _____, 20__ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to Part XIII of the *Kwikwetlem First Nation Property Taxation Law, 2021*, 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 Kwikwetlem First Nation

Dated: _____, 20__.



SCHEDULE VIII
NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 *Kwikwetlem First Nation Property Taxation Law, 2021*, 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 Kwikwetlem 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 constituting the taxable property.

9. Council of the Kwikwetlem First Nation will, without delay, notify the Minister of Crown-Indigenous Relations 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 taxable property.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 *Kwikwetlem First Nation Property Taxation Law, 2021*.

Tax Administrator for the Kwikwetlem First Nation

Dated: _____, 20____.



SCHEDULE IX
NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 _____ First Nation.

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 Kwikwetlem 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 constituting the taxable property.

6. Council of the Kwikwetlem First Nation will, without delay, notify the Minister of Crown-Indigenous Relations 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 taxable property.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 *Kwikwetlem First Nation Property Taxation Law, 2021*.

Tax Administrator for the Kwikwetlem First Nation

Dated: _____, 20__.



SCHEDULE X
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 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 *Kwikwetlem First Nation Property Taxation Law, 2021*.

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 Kwikwetlem First Nation

Dated: _____, 20____.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**LEQ'A:MEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Leq'a:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'a:mel First Nation Annual Expenditure Law, 2021*

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Leq'a:mel First Nation Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Leq'a:mel First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Leq'a:mel First Nation Property Taxation Law, 2009*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



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, including any Appendices, 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.

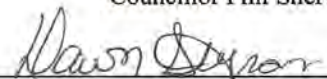
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of June, 2021, at Deroche, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief Alice Thompson


Councillor Phil Sherwood


Councillor Dawn Styran

Councillor Camielle Laslo


Councillor Sandy McDonald


Councillor Darrel McKamey


Councillor Barb Leggat



PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	\$273,747
b. Utility	\$ 12,558

TOTAL REVENUES: \$286,305

PART 2: EXPENDITURES

1. General Government Expenditures

a. General Administrative	\$102,336
b. Other General Government	\$50,000

2. Protection Services

a. Firefighting	\$20,000
b. Local Service Agreement	\$1,426

3. Transportation

a. Roads and Streets	\$20,000
b. Local Service Agreement	\$8,042

4. Recreation and Cultural Services

a. Recreation	\$10,000
b. Local Service Agreement	\$13,667

5. Community Development

a. Local Service Agreement	\$7,223
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6. Environment Health Services

a. Garbage Waste Collection and Disposal	\$80,000
b. Local Service Agreement - General E.H.	\$5,946
c. Local Service Agreement - Water/Sewer	\$2,867



7. Other Services	\$10,298
8. Grants	\$110,720
9. Contingency Amounts	
a. Contingency Amounts	\$4,999
TOTAL EXPENDITURES:	\$447,524

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$161,219
BALANCE	\$ 0

Note: The following are the 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 year:

a. Fraser Valley Regional District for E911, Search and Rescue, Street lighting, Regional Parks, Weed/Mosquito Control, Library and Hospital Services	\$39,171
b. Nicomen Island Improvement District Dyking and Drainage	\$10,298



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manry) Jules - Chief Commissioner
First Nations Tax Commission





**LEQ'A:MEL FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Leq'a:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'a:mel First Nation Annual Tax Rates Law, 2021*.

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 *Leq'a:mel First Nation Property Assessment Law, 2009*;

“First Nation” means the Leq'a:mel 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Leq'a:mel First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 7th day of June 2021, at Deroche, in the Province of British Columbia.

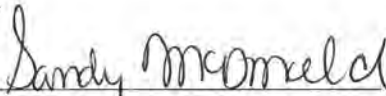
A quorum of Council consists of four (4) members of Council.



Chief Alice Thompson


Councillor Phil Sherwood

Councillor Camielle Laslo


Councillor Barb Leggat


Councillor Sandy McDonald


Councillor Dawn Stryan
STRYAN


Councillor Darrel McKamey



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
1 Residential	3.29023
2 Utilities	22.17630
6 Business and Other	10.29400
9 Farm	8.93203
10 Regulated Railway	16.51990



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lheidli T'enneh First Nation in the Province of British Columbia,

Lheidli T'enneh First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LHEIDLI T'ENNEH FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lheidli T'enneh First Nation duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lheidli T'enneh First Nation Property Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lheidli T'enneh First Nation, being a band named in the schedule to the Act;

“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 local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lheidli T'enneh First Nation Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



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 13th day of July, 2021, at Shelley, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Dolleen Logan


Councillor Helen Buzas


Councillor Helen Buzas

Joshua Seymour


Councillor Crystal Gibbs


Councillor Domonic Fredrick


Councillor Marcel Gagnon



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 35,299.04
b. Payments received in lieu of taxes	\$ 34,697.67
TOTAL REVENUES	\$ 69,996.71

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 7,546.71
b. Other General Government	\$6,000.00
2. Transportation	
a. Roads and Streets	\$ 10,000.00
b. Snow and Ice Removal	\$ 14,000.00
3. Recreation and Cultural Services	
a. Recreation	\$1,000.00
b. Culture	\$ 1,500.00
4. Environment Health Services	
a. Water Purification and Supply	\$ 2,500.00
b. Sewage Collection and Disposal	\$ 10,500.00
c. Garbage Waste Collection and Disposal	\$ 10,000.00
5. Contingency Amount	\$ 6,950.00
TOTAL EXPENDITURES	\$ 69,996.71

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus –revenues carried forward from the previous budget year	\$ 0.00
2. Accumulated Deficit –revenue expenditures carried forward from the previous budget year	\$ 0.00
BALANCE	\$ 0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lheidli T'enneh in the Province of British Columbia,

Lheidli T'enneh First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LHEIDLI T'ENNEH FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law;

and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Lheidli T'enneh First Nation duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh First Nation Annual Tax Rates Law, 2021*.

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 *Lheidli T'enneh First Nation Property Assessment Law, 2013*.

“First Nation” means the Lheidli T'enneh 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Lheidli T'enneh First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.



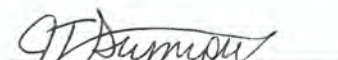
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of July, 2021, at Shelley, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Dolleen Logan


Councillor Helen Buzas


Councillor Joshua Seymour


Councillor Crystal Gibbs


Councillor Domonic Frederick


Councillor Marcel Gagnon



SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 1-Residential	5.05425
Class 2- Utilities	25.20873
Class 4- Major industry	19.09803
Class 5 Light Industry	14.60863
Class 6 Business and Other	12.41663
Class 8- Recreational Property/ Non-Profit Organization	5.55845
Class 9- Farm	9.79845



LHEIDLI T'ENNEH
FINANCIAL ADMINISTRATION LAW,
2020

[April 1, 2019 Standards]



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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 Lheidli T'enneh considers it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Lheidli T'enneh wishes to repeal and replace the *Lheidli T'enneh Financial Administration Law, 2016* (as amended by BCR in 2018).

NOW THEREFORE the Council of Lheidli T'enneh enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Lheidli T'enneh Financial Administration Law, 2020*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 56;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"Executive Director" means the person appointed Executive Director under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Chief Financial Officer" means the person appointed Chief Financial Officer under section 18;



- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "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;
- "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 Lheidli T'enneh;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nations Tax Commission standards" means the standards established from time to time by the Commission under the Act;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the First Nation;
- "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 26;
- "officer" means the Executive Director, Chief Financial Officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;



"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;

"special purpose report" means a report described in section 55;

"standards" means the standards established from time to time under the Act;

"strategic plan" means the plan referred to in section 25; and

"tax administrator" means the person appointed tax administrator under section 19 or 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.



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 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 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

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

- 7.(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, committees, contractors or agents any of its functions under this Law except the following:
- (a) the approval of Council policies;



- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 55(2) of this Law.

(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 ensure that all procedures made under this Law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the Executive Director.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Chief Financial Officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.



DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty-six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 Executive Director and the Chief Financial Officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Executive Director or the Chief 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 Executive Director or the Chief Financial Officer, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 Executive Director, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
- (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;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;



(f) conduct a review of this Law under section 80 and, where appropriate, recommend amendments to the Council; and

(g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Executive Director

17.(1) The Council must appoint a person as Executive Director of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Executive Director 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(c) to oversee and administer the contracts of the First Nation;

(d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;

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

(f) to perform any other duties of the Executive Director under this Law; and

(g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Executive Director's duties specified in this Law.

(3) The Executive Director may assign the performance of any of the Executive Director's duties or functions (except the approval of procedures made under this Law)

(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 Executive Director of the responsibility to ensure that these duties or functions are carried out properly.



Chief Financial Officer

18.(1) The Council must appoint a person as Chief Financial Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Executive Director, the Chief 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 51, the quarterly financial statements required in section 52 and the draft annual financial statements required in sections 53 and 54;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the Chief Financial Officer under this Law; and
- (m) to carry out any other activities specified by the Executive Director that are not contrary to the Act or inconsistent with the Chief Financial Officer's duties under this Law.

(3) With the approval of the Executive Director, 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 or agent of the First Nation, but this 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) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Chief Financial Officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the Chief Financial Officer the draft and amended budgets for the component of the budget respecting local revenues;
- (c) to recommend to the Chief Financial Officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the Executive Director, Chief Financial Officer, Finance and Audit Committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the Executive Director, the tax administrator may assign the performance of any of the duties or functions of the tax administrator 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

20.(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 Executive Director, the Chief 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 Executive Director 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 Executive Director 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

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

(a) defining private interests that could result in a conflict of interest;

(b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;

(c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;

(d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.



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, policies, procedures 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 applicable policy and procedure made under section 21.

(2) Annually a councillor must file with the Executive Director a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy;
- (e) use any legal means available to it to remedy the situation.

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, and
- (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 and procedures of the First Nation, and
- (c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 21.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the Executive Director or, in the case of the Executive Director, to the chair of the Finance and Audit Committee.

- (4) The Council must incorporate the relevant provisions of this section into the following:
 - (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.
- (5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

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.

Strategic Plan

- 25.(1) The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.



Multi-year Financial Plan

26.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before March 10 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before March 20 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the Chief Financial Officer and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual Budget

27.(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) On or before March 10 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before March 20 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the Chief Financial Officer and recommend an annual budget to the Council for approval.



(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

(5) On or before June 15 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the budget respecting the First Nation's local revenues.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting the First Nation's local revenues and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues,
- (b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Budgets

29.(1) The Council must approve any change to the budget.

(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen 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 Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the First Nations Tax Commission standards.

Policy for First Nation Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including
 - (i) any budget deficits, and



- (ii) any component of the annual budget respecting the First Nation's local revenues; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

32.(1) The First Nation must establish a separate local revenue account in a financial institution for money from local revenues.

(2) The First Nation may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage the First Nation's financial assets.

Local Revenue Expenditures

33. Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

Budget Approved Expenditures

34. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

35. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

36.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.



(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

37.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(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

38. The Council must establish policies and procedures 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 Part V.

Execution of Security Documents

39.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the Executive Director or the Chief 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.

DIVISION 4 - Risk Management

Management of Business Activity

40.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

41.(1) The First Nation must not give a guarantee unless the Council has considered the report of the Chief Financial Officer under subsection (2).



(2) Before the Council authorizes a guarantee under subsection (1), the Chief 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 76,

(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 76, the Council must make policies and procedures 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.

Investments

42.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the Chief Financial Officer to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments



in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) local revenues.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

43.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

44.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

45.(1) Annually, and more often if necessary, the Executive Director 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 Executive Director 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

46.(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 45 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.

Risk of Fraud

47. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

48. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

49. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

50.(1) The Chief Financial Officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief Financial Officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and

(b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

51.(1) The Chief Financial Officer must prepare monthly 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 Chief Financial Officer must provide the financial information in subsection (1) to the Executive Director within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

52.(1) At the end of each quarter of the fiscal year, the Chief 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 Chief 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.

Annual Financial Statements

53.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) At the end of each fiscal year the Chief Financial Officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of the First Nation for the fiscal year.

(5) The Chief Financial Officer must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 58(1).

Local Revenues Annual Financial Statements

54.(1) The Chief Financial Officer must prepare, at least once each calendar year, separate annual financial statements respecting the First Nation's local revenues in accordance with the FMB's *Local Revenue Financial Reporting Standards*.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the FMB's *Local Revenue Financial Reporting Standards*.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB's *Local Revenue Financial Reporting Standards*



permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

55.(1) The Chief Financial Officer must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The Chief Financial Officer may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

56.(1) The Council 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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

57.(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.

Assurance Requirements

58.(1) The auditor must provide an audit report on the annual financial statements referred to in section 53 not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 54 must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 53 and 54 in accordance with Canadian generally accepted auditing standards.



(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 55.

Review of Audited Annual Financial Statements

59.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

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

Access to Annual Financial Statements

60.(1) Before the annual financial statements referred to in both sections 53 and 54 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 Chief Financial Officer, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 53 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 following documents 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:

- (a) the audited annual financial statements respecting local revenues referred to in section 54; or
- (b) the audited annual financial statements referred to in section 53 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.



Annual Report

61.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements referred to in sections 53 and 54 for the previous year, and
- (b) any special purpose reports referred to in section 55, including the auditor's report.

(4) The Executive Director 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, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

62. The Council must establish policies and procedures to ensure that 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.

Record Keeping

63. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.



Account Records

64.(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 *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

65. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

66. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 69; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

67. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,



- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

68. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

69.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
- (b) the regular, periodic inspection of First Nation tangible capital assets;
- (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
- (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.

(2) The Council must establish policies and procedures respecting

- (a) a life-cycle management program for First Nation tangible capital assets, and
- (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

70.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.



(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

71. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

72.(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 applicable policies and procedures referred to in section 21,

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 Executive Director or the chair of the Finance and Audit Committee.

Inquiry into Report

73.(1) If a report is made to the Executive Director under subsection 72(3), the Executive Director 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 72, 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 Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

74.(1) All reasonable steps must be taken by the Executive Director, 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 72 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 72 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 Executive Director 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 and procedures

(a) for the recording and safeguarding of reports made under section 72 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 72; and

(c) concerning the fair treatment of a person against whom a report has been made under section 72.

Liability for Improper Use of Money

75.(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

76.(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.

PART VII - Miscellaneous

FMB Standards

77.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Local Revenues

78.(1) This section applies to the First Nation only if it is

(a) making local revenue laws under subsection 5(1) of the Act, or

(b) using its local revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

Delegated Authority for Other Revenues

79.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that



third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

80.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Repeal

81. The *Lheidli T'enneh Financial Administration Law, 2016* (as amended by BCR in 2018) is repealed.



Coming into Force

82. This Law comes into force on the day after it is approved by the FMB under section 9 of the Act.

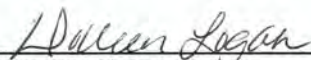
THIS LAW IS HEREBY DULY ENACTED by Council on the _____ 13th _____ day of _____ October _____ 2020, at _____ Prince George _____, in the Province of _____ British Columbia _____ at a duly called and conducted Council meeting at which the required quorum of _____ three _____ (_03_) members of Council was present throughout.




Chief Clayton Pountney




Councillor Clarence John



Councillor Dolleen Logan



Councillor Helen Buzas



Councillor Joshua Seymour



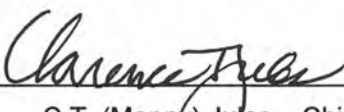
First Nations Tax Commission
Commission de la fiscalité des premières nations

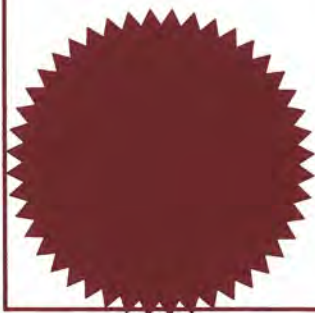
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lhtako Dene Nation in the Province of British Columbia,

Lhtako Dene Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LHTAKO DENE NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lhtako Dene Nation duly enacts as follows:

1. This Law may be cited as the *Lhtako Dene Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lhtako Dene Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lhtako Dene Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lhtako Dene Nation Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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.

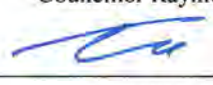
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of May, 2021, at Quesnel, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Clifford Lebrun

Councillor Wanda Aldred

Councillor Raymond Aldred

Councillor Tim Michell



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in current year:	
Property Tax	\$15,376.00
Total Revenues:	\$15,376.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$14,000.00
2. Contingency Amount	\$1,376.00
Total Expenditures:	\$15,376.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lhtako Dene Nation in the Province of British Columbia,

Lhtako Dene Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LHTAKO DENE NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Lhtako Dene Nation duly enacts as follows:

1. This Law may be cited as the *Lhtako Dene Nation Annual Tax Rates Law, 2021*.

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 *Lhtako Dene Nation Property Assessment Law, 2016*;

“First Nation” means the Lhtako Dene Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Lhtako Dene Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 19 day of May, 2021, at Quesnel, in the Province of British Columbia.

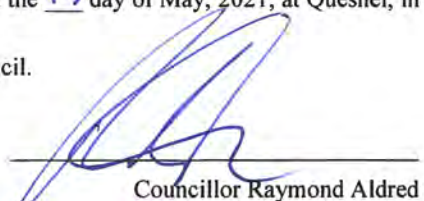
A quorum of Council consists of three (3) members of Council.



Chief Clifford Lebrun



Councillor Wanda Aldred



Councillor Raymond Aldred



Councillor Tim Michell



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value
1 Residential	10.08365
2 Utilities	61.29548
4 Major Industry	99.97736
5 Light Industry	33.54954
6 Business and Other	26.93010
8 Recreational Property/Non-Profit Organization	9.40065
9 Farm	13.98065



LHTAKO DENE NATION
FINANCIAL ADMINISTRATION LAW,
2021

[April 1, 2019 Standards]



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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 Lhtako Dene 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 Lhtako Dene Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Lhtako Dene Nation Financial Administration Law, 2020*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 56;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"director of finance" means the person appointed director of finance under section 18;



- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "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;
- "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 Lhtako Dene Nation;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nations Tax Commission standards" means the standards established from time to time by the Commission under the Act;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the First Nation;
- "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 26;
- "officer" means the chief administrative officer, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;



"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;

"special purpose report" means a report described in section 55;

"standards" means the standards established from time to time under the Act;

"strategic plan" means the plan referred to in section 25; and

"tax administrator" means the person appointed tax administrator under section 19 or 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.



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 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 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

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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;



- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 55(2) of this Law.

(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 ensure that all procedures made under this Law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.



DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
- (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;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;



- (f) conduct a review of this Law under section 80 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the chief administrative officer under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this Law)

- (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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.



Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 51, the quarterly financial statements required in section 52 and the draft annual financial statements required in sections 53 and 54;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the director of finance under this Law; and
- (m) to carry out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee,



contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of finance, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the director of finance the draft and amended budgets for the component of the budget respecting local revenues;
- (c) to recommend to the director of finance the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the chief administrative officer, director of finance, Finance and Audit Committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the chief administrative officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator 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

20.(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 chief administrative officer, the director of finance, 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 chief administrative officer 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 chief administrative officer 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

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

- (2) The policies and procedures referred to in subsection (1) must provide for the following:
- (a) defining private interests that could result in a conflict of interest;
 - (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
 - (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
 - (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
 - (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.



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, policies, procedures 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 applicable policy and procedure made under section 21.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy;
- (e) use any legal means available to it to remedy the situation.

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, and
- (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 and procedures of the First Nation, and
- (c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 21.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (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.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

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.

Strategic Plan

25.(1) The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.



Multi-year Financial Plan

26.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual Budget

27.(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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.



(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

(5) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the budget respecting the First Nation's local revenues.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting the First Nation's local revenues and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues,
- (b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Budgets

29.(1) The Council must approve any change to the budget.

(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen 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 Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the First Nations Tax Commission standards.

Policy for First Nation Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including
 - (i) any budget deficits, and



- (ii) any component of the annual budget respecting the First Nation's local revenues; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

32.(1) The First Nation must establish a separate local revenue account in a financial institution for money from local revenues.

(2) The First Nation may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage the First Nation's financial assets.

Local Revenue Expenditures

33. Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

Budget Approved Expenditures

34. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

35. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

36.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.



(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

37.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(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

38. The Council must establish policies and procedures 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 Part V.

Execution of Security Documents

39.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

(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.

DIVISION 4 - Risk Management

Management of Business Activity

40.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

41.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).



(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 76,

(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 76, the Council must make policies and procedures 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.

Investments

42.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments



in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) local revenues.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

43.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

44.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

45.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

46.(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 45 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.

Risk of Fraud

47. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

48. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

49. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

50.(1) The director of finance must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and

(b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

51.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

52.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance 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.

Annual Financial Statements

53.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of the First Nation for the fiscal year.

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 58(1).

Local Revenues Annual Financial Statements

54.(1) The director of finance must prepare, at least once each calendar year, separate annual financial statements respecting the First Nation's local revenues in accordance with the FMB's *Local Revenue Financial Reporting Standards*.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the FMB's *Local Revenue Financial Reporting Standards*.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB's *Local Revenue Financial Reporting Standards*



permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

55.(1) The director of finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

56.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

57.(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.

Assurance Requirements

58.(1) The auditor must provide an audit report on the annual financial statements referred to in section 53 not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 54 must be audited by the auditor at least once every calendar year.



(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 53 and 54 in accordance with Canadian generally accepted auditing standards.

(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 55.

Review of Audited Annual Financial Statements

59.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

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

Access to Annual Financial Statements

60.(1) Before the annual financial statements referred to in both sections 53 and 54 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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 53 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 following documents 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:

- (a) the audited annual financial statements respecting local revenues referred to in section 54; or
- (b) the audited annual financial statements referred to in section 53 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.



Annual Report

61.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements referred to in sections 53 and 54 for the previous year, and
- (b) any special purpose reports referred to in section 55, including the auditor's report.

(4) The chief administrative officer 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, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

62. The Council must establish policies and procedures to ensure that 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.

Record Keeping

63. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.



Account Records

64.(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 *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

65. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

66. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 69; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

67. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,



- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

68. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

69.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
 - (b) the regular, periodic inspection of First Nation tangible capital assets;
 - (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
 - (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
 - (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2)** The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

70.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.



(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

71. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

72.(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 applicable policies and procedures referred to in section 21,

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 chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

73.(1) If a report is made to the chief administrative officer under subsection 72(3), the chief administrative officer 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 72, 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 Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

74.(1) All reasonable steps must be taken by the chief administrative officer, 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 72 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 72 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 72 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 72; and

(c) concerning the fair treatment of a person against whom a report has been made under section 72.

Liability for Improper Use of Money

75.(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

76.(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.

PART VII - Miscellaneous

FMB Standards

77.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Local Revenues

78.(1) This section applies to the First Nation only if it is

(a) making local revenue laws under subsection 5(1) of the Act, or

(b) using its local revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

Delegated Authority for Other Revenues

79.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that



third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

80.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Coming into Force

81.(1) This section and the operative portions of sections 1-6, 24, 27, 29, 30, 49-54, 56-60, 64 and 77-80 come into force on the day after this Law is approved by the FMB under section 9 of the Act.

(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 20(1), 21, 22(1-3), 23(2),(3) and (5), 25, 26, 31, 61 and 72-75 come into force on January 1, 2022.

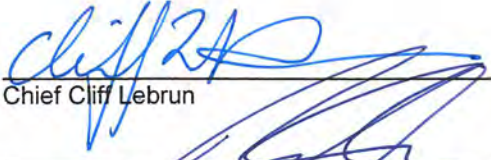
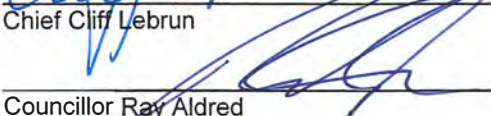



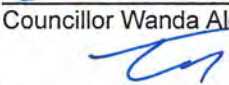
(3) The remaining provisions of this Law come into force

(a) on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority, or

(b) on such earlier date or dates established by resolution of the Council.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10 day of
February 20 21, at Quesnel, in the
Province of B.C. at a duly called and conducted Council
meeting at which the required quorum of three (3) members of Council was
present throughout.


Chief Cliff Lebrun

Councillor Ray Aldred


Councillor Wanda Aldred

Councillor Tim Michell



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Expenditure Law, 2020

Dated at Kamloops, British Columbia the 9th day of February, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**LIL'WAT NATION
ANNUAL EXPENDITURE LAW, 2020**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Expenditure Law, 2020*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

"Assessment Law" means the *MCIB Property Assessment Law, 2013*;

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

"First Nation" means the Lil'wat Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *MCIB Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning January 1, 2020, and ending December 31, 2020, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 8th day of December 2020, at Mount Currie, in the Province of British Columbia.

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



Kúkwpi7 Skálúlmecw Dean Nelson Political Chief


Kúkwpi7 Gélpcał R. Ashley Joseph Cultural Chief


Emháka7 Councillor Felicity Nelson


Tsekónamus Councillor Rosemary Stager


Ma7yeqs Councillor Nadine Pascal


Sawt Councillor Martina Pierre


Kík7ak Councillor Helena Edmonds


Mámaya7 Councillor Lois Joseph


Lhpatq Councillor Maxine Bruce


Sneqwéma Councillor Renee Wallace


Yámíkēn Councillor Tara Smith


Wenacwúl Councillor Lucinda Phillips



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$28,032
TOTAL REVENUES	\$28,032

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$1,050
b. Other General Government	\$581
2. Environment Health Services	
a. Water Purification and Supply	\$10,010
b. Sewage Collection and Disposal	\$8,000
c. Garbage Waste Collection and Disposal	\$8,000
3. Contingency Amount	\$1,050
TOTAL EXPENDITURES	28,691

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 659
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Expenditure Law, 2021

Dated at Vancouver, British Columbia the 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission






CERTIFICATION

"I hereby certify that this document is a complete version of the *Lil'wat Nation Annual Expenditure Law, 2021* enacted by the Council on July 20, 2021 and consisting of three (3) pages.

Certified this 20th day of July, 2021, by:

Signature: 

Kerry Mehaffey,
Chief Administrative Officer



**LIL'WAT NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *MCIB Property Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lil'wat Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *MCIB Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 at a duly called and conducted Council meeting conducted by videoconference on the 20th day of July, 2021, at Mount Currie, in the Province of British Columbia at which the required quorum of seven (7) members of council was present throughout.

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

Kúkwpí7 Skálúlmecw Dean Nelson Political Chief

Kúkwpí7 Gélpcal R. Ashley Joseph Cultural Chief

Emháka7 Councillor Felicity Nelson

Háma7 Councillor Alphonse Wallace

Tsekónamus Councillor Rosemary Stager

Ma7yeqs Councillor Nadine Pascal

Sawt Councillor Martina Pierre

Kík7ak Councillor Helena Edmonds

Mámaya7 Councillor Lois Joseph

Lhpatq Councillor Maxine Bruce

Sneqwéma Councillor Renee Wallace

Yámkcen Councillor Tara Smith

Wenacwúl Councillor Lucinda Phillips



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|-----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$28, 236 |

TOTAL REVENUES	\$28,236
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PART 2: EXPENDITURES

- | | |
|--|---------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$1,050 |
| b. Other General Government | \$586 |
| 2. Environment Health Services | |
| a. Water Purification and Supply | \$9,600 |
| b. Sewage Collection and Disposal | \$8,000 |
| c. Garbage Waste Collection and Disposal | \$8,000 |
| 3. Contingency Amount | \$1,000 |

TOTAL EXPENDITURES	\$28,236
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0 |

BALANCE	\$0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Tax Rates Law, 2020

Dated at Kamloops, British Columbia the 9th day of February, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**LIL'WAT NATION
ANNUAL TAX RATES LAW, 2020**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Tax Rates Law, 2020*.

2. In this Law:

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

"Assessment Law" means the *MCIB Property Assessment Law, 2013*;

"First Nation" means the Lil'wat Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" has the meaning given to that term in the Taxation Law; and

"Taxation Law" means the *MCIB Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2020 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. 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. 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 8th day of December 2020, at Mount Currie, in the Province of British Columbia.

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

<p> Kúkwpí7 Gélpcał R. Ashley Joseph Cultural Chief</p> <p> Háma7 Councillor Alphonse Wallace</p> <p> Ma7yeqs Councillor Nadine Pascal</p> <p> Kík7ak Councillor Helena Edmonds</p> <p> Lhpatq Councillor Maxine Bruce</p> <p> Yáni7ken Councillor Tara Smith</p>	<p> Kúkwpí7 Skalúlmecw Dean Nelson Political Chief</p> <p> Emháka7 Councillor Felicity Nelson</p> <p> Tsekónamus Councillor Rosemary Stager</p> <p> Sawt Councillor Martina Pierre</p> <p> Mámaya7 Councillor Lois Joseph</p> <p> Sneqwéma Councillor Renee Wallace</p> <p> Wenacwúł Councillor Lucinda Phillips</p>
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SCHEDULE TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value
1 Residential	1.50233
2 Utilities	20.94338
5 Light Industry	11.23664
6 Business and Other	13.67107



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value:
1 Residential	1.50233
2 Utilities	20.94338
5 Light Industry	11.23664
6 Business and Other	13.67107



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Tax Rates Law, 2021

Dated at Vancouver, British Columbia the 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission






CERTIFICATION

"I hereby certify that this document is a complete version of the *Lil'wat Nation Annual Tax Rates Law, 2021* enacted by the Council on July 20, 2021 and consisting of three (3) pages.

Certified this 20th day of July, 2021, by:

Signature: 

Kerry Mehaffey,
Chief Administrative Officer



**LIL'WAT NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Tax Rates Law, 2021*.

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 *MCIB Property Assessment Law, 2013*;

“First Nation” means the Lil'wat Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *MCIB Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 at a duly called and conducted Council meeting conducted by videoconference on the 20th day of July, 2021, at Mount Currie, in the Province of British Columbia at which the required quorum of seven (7) members of council was present throughout.

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

Kúkwpí7 Skalúlmecw Dean Nelson Political Chief

Kúkwpí7 Gélpcał R. Ashley Joseph Cultural Chief Emháka7 Councillor Felicity Nelson

Háma7 Councillor Alphonse Wallace Tsekónamus Councillor Rosemary Stager

Ma7yeqs Councillor Nadine Pascal Sawt Councillor Martina Pierre

Kík7ak Councillor Helena Edmonds Mámaya7 Councillor Lois Joseph

Lhpatq Councillor Maxine Bruce Sneqwéma Councillor Renee Wallace

Yámkcen Councillor Tara Smith Wenacwúl Councillor Lucinda Phillips



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE:
Class 1 – Residential	1.37026
Class 2 – Utilities	26.68058
Class 5 - Light Industry	11.19945
Class 6 - Business and Other	14.01701



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Little Shuswap Lake Indian Band in the Province of British Columbia,

***Little Shuswap Lake Band
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia the 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**LITTLE SHUSWAP LAKE BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Little Shuswap Lake Band duly enacts as follows:

1. This Law may be cited as the *Little Shuswap Lake Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Little Shuswap Lake Band Property Assessment Law, 2020*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Little Shuswap Lake Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Little Shuswap Lake Band Property Taxation Law, 2020*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 1st day of June, 2021, at Chase, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Oliver Arnouse

Councillor Aaron Arnouse

Councillor Wes Francois



PART 1: REVENUES

1. Property tax revenues collected in budget year:

a. Property tax revenues \$833,266.58

TOTAL REVENUES \$833,266.58

PART 2: EXPENDITURES

1. General Government Expenditures

a. General Administration \$236,227.70

b. Executive and Legislature \$49,056.00

2. Protection Services

a. Firefighting \$63,364.00

3. Transportation

a. Roads and Streets \$144,102.00

4. Recreation and Cultural Services

a. Recreation \$4,088.00

5. Community Development

a. Housing \$16,352.00

b. Community Planning \$53,655.00

c. Economic Development Program \$11,242.00

6. Environment Health Services

a. Water Purification and Supply \$96,068.00

b. Garbage Waste Collection and Disposal \$23,506.00

c. Sewage Collection and Disposal \$33,726.00

d. Recycling \$6,132.00

e. Other Environmental Services \$42,065.52

7. Grants

a. Home owner grant equivalents \$40,880.00



8. Contingency Amount	\$12,802.36
TOTAL EXPENDITURES	\$833,266.58

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus –Revenues carried forward from the previous budget year	\$0.00
2. Accumulated Deficit –Revenue expenditures carried forward from the previous budget year	\$0.00
BALANCE	\$0.00

Note: 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 year:

- | | |
|---|--------------|
| a. Columbia Shuswap Regional District – 911, emergency preparedness , recycling, milfoil control, wee control, economic development, tourism and film commission, regional hospital district, community parks, fire suppression | \$131,992.23 |
|---|--------------|



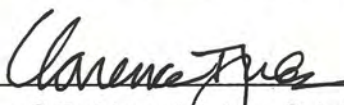
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Little Shuswap Lake Indian Band in the Province of British Columbia,

***Little Shuswap Lake Band
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia the 11th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**LITTLE SHUSWAP LAKE BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Little Shuswap Lake Band duly enacts as follows:

1. This Law may be cited as the *Little Shuswap Lake Band Annual Tax Rates Law, 2021*.

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 *Little Shuswap Lake Band Property Assessment Law, 2020*;

"First Nation" means the Little Shuswap Lake 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" has the meaning given to that term in the Taxation Law; and

"Taxation Law" means the *Little Shuswap Lake Band Property Taxation Law, 2020*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

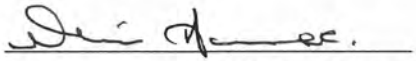
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



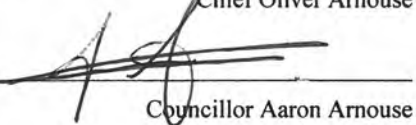
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2021, at Chase, in the Province of British Columbia.

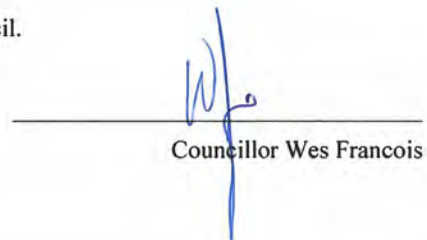
A quorum of Council consists of two (2) members of Council.



Chief Oliver Arnouse



Councillor Aaron Arnouse



Councillor Wes Francois



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
District: Chum Creek IR#2	
1 Residential	3.28939
2 Utilities	31.27154
10 Regulated Railway r/w	18.09198
District: North Bay IR#5	
1 Residential	2.99112
2 Utilities	30.65040
5 Light Industry	13.52964
6 Business and Other	13.05029
10 Regulated Railway r/w	18.09198
District: Quaaout IR#1	
1 Residential	4.50033
2 Utilities	43.87807
5 Light Industry	20.85446
6 Business and Other	12.24961



8 Recreational Property/Non-Profit Organization	6.11854
District: Scotch Creek IR#4	
1 Residential	4.18630
2 Utilities	51.81534
6 Business and Other	29.80842





First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Kootenay Indian Band in the Province of British Columbia,

***Lower Kootenay Indian Band
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 15h day of July, 2021.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LOWER KOOTENAY INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests in 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lower Kootenay Indian Band Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lower Kootenay Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

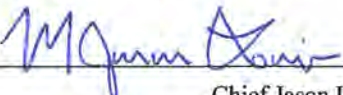
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(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 2021, at Creston, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.


Chief Jason Louie


Councillor Robert Louie


Councillor Cherie Luke


Councillor Sandra Luke


Councillor Josephine Fullarton



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	\$44,151
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TOTAL REVENUES:	\$44,151
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PART 2: EXPENDITURES

1. General Government Expenditures

a. General Administrative	\$8,850
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b. Service agreements	\$200
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2. Community Development

a. Land Rehabilitation and Beautification	\$25,000
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3. Fiscal Services

a. Other Fiscal Services	\$2,156
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4. Other Services

a. Agriculture	\$7,500
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5. Contingency Amounts

a. Contingency Amounts	\$445
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TOTAL EXPENDITURES:	\$44,151
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PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from

the previous budget year	\$ 0
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2. Accumulated Deficit – Local revenue expenditures carried forward

from the previous budget year	\$ 0
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BALANCE	\$ 0
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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 year:

a. BC Assessment Authority	\$ 200
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lower Kootenay Indian Band in the Province of British Columbia,

***Lower Kootenay Indian Band
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 15h day of July, 2021.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LOWER KOOTENAY INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Tax Rates Law, 2021*.

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 Kootenay Indian Band Property Assessment Law, 2008*;

“First Nation” means the Lower Kootenay 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

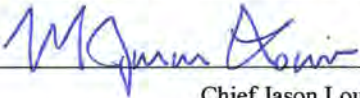
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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 June, 2021, at Creston, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Jason Louie


Councillor Sandra Luke


Councillor Josie Fullarton


Councillor Robert Louie Sr.


Councillor Cherie Luke



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value
1 Residential	7.49856
2 Utilities	48.25891
6 Business and Other	5.05292
9 Farm	18.39877



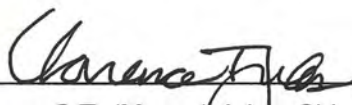
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lower Nicola Indian Band in the Province of British Columbia,

***Lower Nicola Indian Band
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**LOWER NICOLA INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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, 2021*.

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, and setting out expenditures made in accordance with section 13.1 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;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; 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. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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.

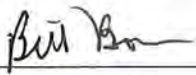
THIS LAW IS HEREBY DULY ENACTED by the Council at a duly called and conducted Council meeting conducted by video conference on the 15th day of June, 2021, at which the required quorum of 5 councillors was present throughout.


Chief Stuart Jackson

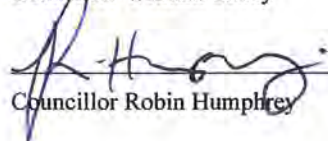

Councillor Connie Joe

Councillor Lucinda Seward

Councillor Spence Coutlee


Councillor Bill Bose


Councillor William Sandy


Councillor Robin Humphrey

Councillor Aaron Sumexheltza



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,533,799
b. BC Hydro, CDF grant	15,113
2. Moneys from Reserve Funds	
a. Capital Reserve	375,000
TOTAL REVENUES	\$1,923,912

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$260,000
b. General Administrative	290,000
2. Protection Services	
a. Firefighting	95,851
3. Recreation and Cultural Services	
a. Recreation	65,000
4. Community Development	
a. Urban Development	341,149
5. Environment Health Services	
a. Garbage Waste Collection and Disposal	50,000
b. Water Systems	342,000
c. Recycling	56,000
6. Fiscal Services	
a. Other Payments – Public Works	
7. Transfers into Reserve Funds	
a. Land Management and Capital Development Reserve	375,000
8. Contingency	48,912
TOTAL EXPENDITURES	\$ 1,923,912

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
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 – 2021 Environmental Health Services Agreement

Garbage collection, disposal and recycling	\$96,865
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Thompson-Nicola Regional District – 2021 911 Emergency Telephone Services Agreement

911 Emergency Telephone	\$4,554
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BC Hydro – Street Lighting	\$8,762
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City of Merritt

Fire Suppression Agreement	\$4,170
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Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Land Management and Capital Development

Beginning balance as of April 1, 2021:	\$2,858,013
Transfers out	
to local revenue account:	(375,000)
Transfers in	
from local revenue account:	375,000
from general account	0
Interest earned in current year:	0
Ending balance as of March 31, 2022:	\$2,858,013

2. Tangible Capital Asset Replacement

Beginning balance as of April 1, 2021:	\$141,987
Transfers out	
to general account	0
Ending balance as of March 31, 2022	\$ 141,987



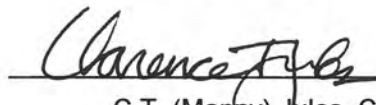
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lower Nicola Indian Band in the Province of British Columbia,

***Lower Nicola Indian Band
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**LOWER NICOLA INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Tax Rates Law, 2021*.

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” has the meaning given to that term in the 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 2021 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. 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 the Council at a duly called and conducted Council meeting conducted by video conference on the 15th day of June, 2021, at which the required quorum of 5 Councilors was present throughout.



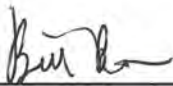
Chief Stuart Jackson




Councillor Connie Joe

Councillor Lucinda Seward

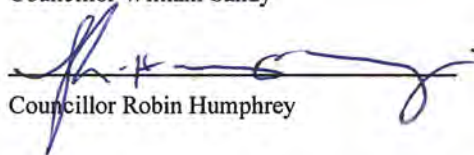
Councillor Spence Coutlee



Councillor Bill Bose



Councillor William Sandy



Councillor Robin Humphrey

Councillor Aaron Sumexheltza



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 Of Assessed Value
1 Residential	8.0645
2 Utilities	66.4400
4 Major Industry	72.5196
5 Light Industry	29.1000
6 Business/Other	24.6537
7 Managed Forest Land	2.1320
8 Recreational/Non-Profit	9.2856
9 Farm Land	30.1820



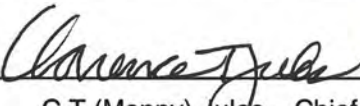
First Nations Tax Commission
Commission de la fiscalité des premières nations

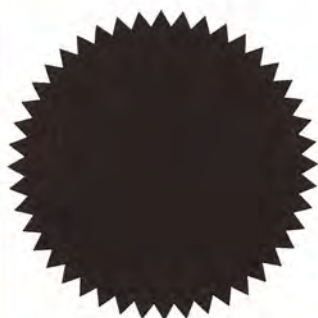
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Similkameen Indian Band in the Province of British Columbia,

***Lower Similkameen Indian Band
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission


C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LOWER SIMILKAMEEN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lower Similkameen Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Similkameen Indian Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lower Similkameen Indian Band Property Assessment By-law, 2002*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Lower Similkameen Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lower Similkameen Indian Band Property Taxation By-law, 2002*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 May, 2021, at Cawston, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Keith Crow

Councillor Ira Edward

Councillor Janet Terbasket

Councillor John Louie



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$280,037.48
TOTAL REVENUES	\$280,037.48

PART 2: EXPENDITURES

1. General Government Expenditures	
a. BC Assessment Authority	\$2,560.00
b. Bylaw/Law Development	\$3,700.00
c. Council Governance	\$73,000.00
d. Election/Referendum	\$6,000.00
e. Taxation Administration	\$17,775.00
2. Protection Services	
a. Fire Protection	\$10,000.00
b. Homeland Security	\$1,500.00
3. Transportation	
a. Roads and Streets	\$2,500.00
b. School Bus	\$4,659.36
c. Snow Removal	\$5,000.00
d. Street Lights	\$2,000.00
4. Recreation and Cultural Services	
a. Gymnasium	\$10,000.00
b. Parks	\$4,500.00
c. Pavilion	\$10,000.00
d. Pit house	\$2,000.00



5. Community Development	
a. Elders Emergency	\$10,000.00
b. Health	\$13,000.00
c. Land Use Plan Implementation/planning	\$5,000.00
d. MPB Building Operations	\$45,000.00
e. Social Assistance	\$3,000.00
6. Environment Health Services	
a. Erosion Management	\$5,000.00
b. Solid Waste Management	\$21,000.00
c. Water Treatment IR 2	\$6,300.00
7. Fiscal Services	
a. Year End Audit fees	\$2,500.00
8. Contingency Amount	\$4,043.12
9. Transfers into reserve funds	
a. Transfer into LSIB Capital Fire Hall Reserve Fund	\$5,000.00
b. Transfer into LSIB Capital Reserve Fund- NEW Band School Building	\$10,984.00
TOTAL EXPENDITURES	\$286,021.48

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 5,984.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ 0.00
BALANCE	\$ 0.00

Note:

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 year:

a. Regional District of Similkameen- Fire Protection	\$ 16,243.55
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Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Capital Fire Hall Reserve Fund

Beginning balance as of January 1, 2021: \$29,450.56

Transfers out

- a. to current year's revenues: \$
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from current year's revenues: \$ 5,000.00
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 300.00

Ending balance as of December 31, 2021: \$34,750.56

2. LSIB Capital School Building Reserve Fund

Beginning balance as of January 1, 2021: \$ 0.00

Transfers out

- a. to current year's revenues: \$
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from current year's revenues: \$10,984.00
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 100.00

Ending balance as of December 31, 2021: \$11,084.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Similkameen Indian Band in the Province of British Columbia,

***Lower Similkameen Indian Band
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**LOWER SIMILKAMEEN INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Lower Similkameen Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Similkameen Indian Band Annual Tax Rates Law, 2021*.

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 Similkameen Indian Band Property Assessment By-law, 2002*;

“First Nation” means the Lower Similkameen 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Lower Similkameen Indian Band Property Taxation By-law, 2002*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2021, at Cawston, in the Province of British Columbia.

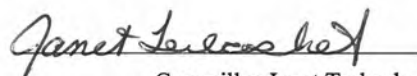
A quorum of Council consists of three (3) members of Council.



Chief Keith Crow



Councillor Ira Edward



Councillor Janet Terbasket



Councillor John Louie



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value
1 Residential	9.14400
2 Utilities	58.69739
6 Business and Other	20.62410
9 Farm	11.79338



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Malahat First Nation in the Province of British Columbia,

Malahat First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MALAHAT FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Malahat First Nation duly enacts as follows:

1. This Law may be cited as the *Malahat First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Malahat First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Malahat First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Malahat First Nation Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 24 day of June, 2021, at Malahat First Nation, in the Province of British Columbia.

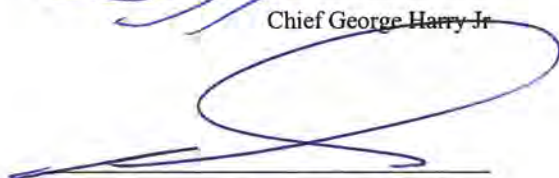
A quorum of Council consists of three (3) members of Council.



Chief George Harry Jr



Councillor Cynthia Harry



Councillor Gordon Harry



Councillor Steve Henry



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$53,970.74
TOTAL REVENUES	\$53,970.74

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$40,662.68
b. General Administrative	\$5,000.00
2. Protection Services	
a. Firefighting	\$5,609.52
3. Contingency Amount	\$2,698.54
TOTAL EXPENDITURES	\$53,970.74

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0

BALANCE	\$0
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Note: The following are the 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 year:

a. Mill Bay Fire Protection Agreement for firefighting services	\$5,609.52
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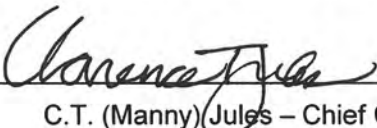
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Malahat First Nation in the Province of British Columbia,

Malahat First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MALAHAT FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Malahat First Nation duly enacts as follows:

1. This Law may be cited as the *Malahat First Nation Annual Tax Rates Law, 2021*.

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 *Malahat First Nation Property Assessment Law, 2015*;

“First Nation” means the Malahat 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Malahat First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of June, 2021, at Malahat First Nation, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief George Harry Jr



Councillor Cynthia Harry



Councillor Gordon Harry



Councillor Steve Henry



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 – Residential	5.69122
Class 2 – Utilities	29.70667
Class 4 - Major Industry	23.46733
Class 5 - Light Industry	18.97793
Class 6 - Business and Other	15.56508
Class 8 - Recreational Property/Non-Profit Organization	6.84352
Class 9 - Farm	11.08352



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Matsqui First Nation in the Province of British Columbia,

Matsqui First Nation Annual Expenditure Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MATSQUI FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Matsqui First Nation Property Assessment Law, 2013*;

“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;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Matsqui First Nation Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

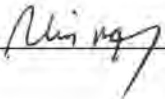
12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(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 24th day of August 2021, at Matsqui First Nation Band Office, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Alice McKay



Councillor Brenda Morgan

Councillor Ryan Bird



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property Tax Revenues to be collected in budget year:	
a. Property Tax Revenues	\$358,943.36
Total Revenues:	\$358,943.36

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$18,323.75
b. General Administrative	\$29,477.34
c. Other General Government	\$20,316.52
2. Protection Services	
a. Policing	\$30,468.42
b. Firefighting	\$11,552.98
c. Other Protective Services	\$48,257.30
3. Transportation	
a. Roads and Streets	\$50,681.90
b. Snow and Ice Removal	\$7,435.72
4. Recreation and Cultural Services	
a. Recreation	\$11,763.00
5. Environment Health Services	
a. Water Purification and Supply	\$11,132.04
b. Sewage Collection and Disposal	\$7,671.48
6. Grants	
a. Home owner grant equivalents:	\$108,027.36
7. Contingency Amount	\$3,835.55
Total Expenditures:	\$358,943.36



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0.00
BALANCE	\$ 0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Matsqui First Nation in the Province of British Columbia,

Matsqui First Nation Annual Tax Rates Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MATSQUI FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Tax Rates Law, 2021*.

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 Law, 2013*;

“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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Matsqui First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 24th day of August, 2021, at Matsqui First Nation Band Office, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Alice McKay



Councillor Brenda Morgan

Councillor Ryan Bird



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value	
	Land	
1 Residential	3.61554	
2 Utilities	52.5784	
5 Light Industry	5.24762	
6 Business	12.48628	
10 Regulated Railway	34.86223	



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Mcleod Lake Indian Band in the Province of British Columbia,

McLeod Lake Indian Band Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MCLEOD LAKE INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the McLeod Lake Indian Band wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the McLeod Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *McLeod Lake Indian Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *McLeod Lake Indian Band Property Assessment Law, 2017*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the McLeod Lake Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *McLeod Lake Indian Band Property Taxation Law, 2017*.

3. The First Nation’s annual budget for the budget year beginning April 1st, 2021, and ending March 31st, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

MLIB Annual Expenditure Law, 2021

1



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, including any Appendices, 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.

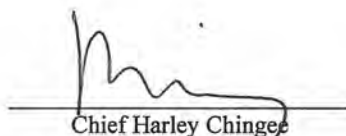
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

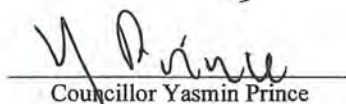
THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of July, 2021, at McLeod Lake, in the Province of British Columbia.

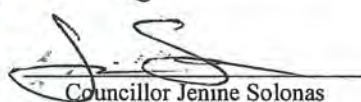
A quorum for
this Band
Consists of 4
(Four) Council
Members


Councillor Fay Masear

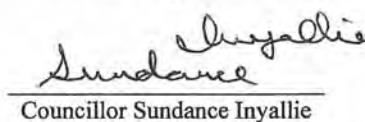

Councillor Jayde Duranleau


Chief Harley Chingee


Councillor Yasmin Prince


Councillor Jenine Solonas


Councillor Margie Chingee


Councillor Sundance Inyallie



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 8,442.36
b. Payments received in lieu of taxes	\$ 2,000.00
TOTAL REVENUES	\$ 10,442.36

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 9,398.12
2. Contingency Amount	\$ 1,044.24
TOTAL EXPENDITURES	\$ 10,442.36

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ 0.00
BALANCE	\$ 0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Mcleod Lake Indian Band in the Province of British Columbia,

McLeod Lake Indian Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MCLEOD LAKE INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the McLeod Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *McLeod Lake Indian Band Annual Tax Rates Law, 2021*.

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 *McLeod Lake Indian Band Property Assessment Law, 2017*;

“First Nation” means the McLeod Lake 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *McLeod Lake Indian Band Property Taxation Law, 2017*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

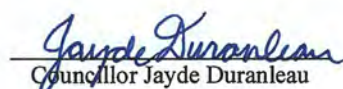
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

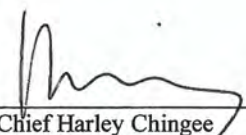


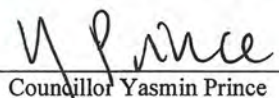
THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of July, 2021, at Prince George,
in the Province of British Columbia.


A quorum for
this Band
Consists of 4
(Four) Council
Members


Councillor Fay Masear

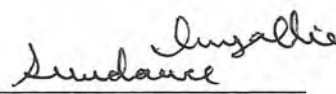

Councillor Jayde Duranleau


Chief Harley Chingee


Councillor Yasmin Prince


Councillor Jenine Solonas


Councillor Margie Chingee


Councillor Sundance Inyallie



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 – Residential	4.61836
Class 2 – Utilities	23.68331
Class 4 – Major Industry	17.61617
Class 5 – Light Industry	13.12677
Class 6 – Business and Other	11.34888
Class 8 – Recreational Property/Non-Profit Organization	5.12256
Class 9 – Farm	9.36256




First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Metlakatla First Nation in the Province of British Columbia,

***Metlakatla First Nation
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**METLAKATLA FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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 Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Metlakatla First Nation Property Assessment Law, 2013*;

“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;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Metlakatla First Nation Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

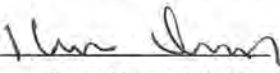
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.


(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, 2021, at Prince Rupert, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

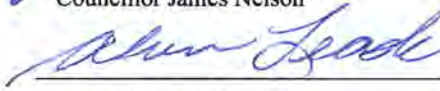

Chief Harold Leighton

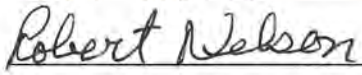

Councillor Alrita Leask

Councillor Darci Nelson

Councillor Miranda Leighton


Councillor James Nelson


Councillor Alvin Leask


Councillor Robert Nelson



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:
 - a. Property Tax Revenues \$20,062

TOTAL REVENUES **\$20,062**

PART 2: EXPENDITURES

1. General Government Expenditures
 - a. General Administrative \$500
2. Contingency Amount \$50
3. Transfers into Reserve Funds
 - a. Future Capital Infrastructure fund \$19,512

TOTAL EXPENDITURES **\$20,062**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year \$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year \$0

BALANCE **\$0**

Note: This Budget includes the attached Appendix



Appendix
Reserve Fund Balances

1. Future Capital Infrastructure fund	
Beginning balance as of April 1, 2021:	\$77,664
Transfers out	
a. to current year's revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$19,512
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$1,384
Ending balance as of March 31, 2022:	\$98,560



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Metlakatla First Nation in the Province of British Columbia,

Metlakatla First Nation
Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**METLAKATLA FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Metlakatla First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Tax Rates Law, 2021*.

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 First Nation Property Assessment Law, 2013*;

“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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Metlakatla First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them 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. 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.



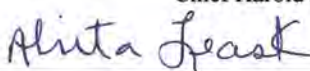
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2021, at Prince Rupert, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.



Chief Harold Leighton



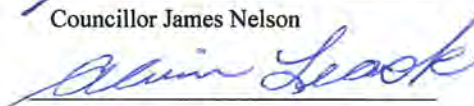
Councillor Alrita Leask

Councillor Darci Nelson

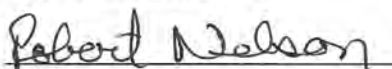
Councillor Miranda Leighton



Councillor James Nelson



Councillor Alvin Leask



Councillor Robert Nelson



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 – Residential	8.71036
Class 2 – Utilities	71.36637
Class 4 - Major Industry	57.02163
Class 5 - Light Industry	27.60379
Class 6 - Business and Other	27.78771
Class 8 – Recreational Property/Non-Profit Organization	7.41725



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Nadleh Whut'en Band in the Province of British Columbia,

***Nadleh Whut'en First Nation
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**NADLEH WHUT'EN FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Nadleh Whut'en First Nation duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Nadleh Whut'en Band Property Assessment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Nadleh Whut'en First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Nadleh Whut'en Band Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021 and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 June, 2021, at Nadleh Whut'en, in the Province of British Columbia.

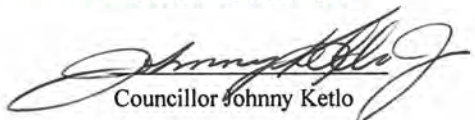
A quorum of Council consists of four (4) members of Council.

Chief Larry Nooski


Councillor Theresa Nooski


Councillor Damien Ketlo


Councillor Noel Ketlo


Councillor Johnny Ketlo



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$139,504.16
TOTAL REVENUES	\$139,504.16

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 3,000.00
b. General Administrative	\$ 15,000.00
c. Other General Government (BCAA/appeals)	\$ 4,000.00
2. Protection Services	
a. Firefighting (service fee/hydrants)	\$ 5,000.00
b. Other Protective Services (911, Fire Inspect., Animal control)	\$ 17,537.50
3. Transportation	
a. Roads and Streets	\$ 7,000.00
b. Snow and Ice Removal	\$ 3,000.00
c. Other Transportation (dust, weed control)	\$ 5,200.00
4. Recreation and Cultural Services	
a. Recreation	\$ 37,000.00
b. Culture (Fraser Lake Library)	\$ 228.00
5. Community Development	
a. Land Rehabilitation and Beautification	\$ 8,538.66
b. Community Planning	\$ 5,000.00
6. Environment Health Services	
a. Sewage Collection and Disposal (maintenance)	\$ 8,000.00
b. Garbage Waste Collection and Disposal	\$ 8,000.00
7. Contingency Amount	\$ 13,000.00
TOTAL EXPENDITURES	\$ 139,504.16

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year.	\$ 0.00
BALANCE	\$ 0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nadleh Whut'en Band in the Province of British Columbia,

***Nadleh Whut'en First Nation
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**NADLEH WHUT'EN FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Nadleh Whut'en First Nation duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en First Nation Annual Tax Rates Law, 2021*.

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 *Nadleh Whut'en Band Property Assessment Law, 2013*;

“First Nation” means the Nadleh Whut'en 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Nadleh Whut'en Band Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

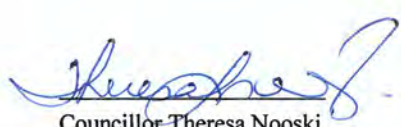
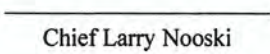
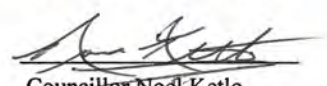

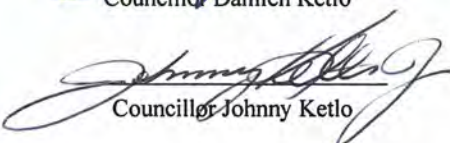
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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 June, 2021, at Nadleh Whut'en, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

 Councillor Theresa Nooski	 Chief Larry Nooski
 Councillor Noel Ketlo	 Councillor Damien Ketlo
	 Councillor Johnny Ketlo



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value	
	Improvements Only	Land & Improvements
Class 1 - Residential	7.35283	7.12920
Class 2 - Utilities	29.88840	29.10569
Class 4 - Major Industry	23.64400	22.88366
Class 5 - Light Industry	19.15460	18.39426
Class 6 - Business and Other	15.69243	15.14453
Class 8 - Recreational Property/Non-Profit Organization	6.89553	6.67190
Class 9 - Farm	11.13553	10.91190



**NAMGIS FIRST NATION
FINANCIAL ADMINISTRATION LAW,
2021**

[April 1, 2019 Standards]



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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 Namgis First Nation considers it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Namgis First Nation wishes to repeal and replace the *Namgis First Nation Financial Administration Law, 2018*.

NOW THEREFORE the Council of Namgis First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Namgis First Nation Financial Administration Law, 2021*.

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 5 of Part IV;
"auditor" means the auditor of the First Nation appointed under section 52;
"borrowing member" means a first nation that is a borrowing member under the Act;
"budget" means the annual budget of the First Nation that has been approved by the Council;
"chief administrative officer" means the person appointed chief administrative officer under section 17;
"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*;
"Council" means the Council of the First Nation and includes the Chief of the First Nation;
"Council chair" means the person appointed or elected to act as the chair of the Council;
"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;



- "director of finance" means the person appointed director of finance under section 18;
- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "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;
- "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 Namgis First Nation;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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 23;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "multi-year financial plan" means the plan referred to in section 25;
- "officer" means the chief administrative officer, director of finance and any other employee of the First Nation designated by the Council as an officer;
- "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;
- "special purpose report" means a report described in section 51;



"standards" means the standards established from time to time under the Act; and

"strategic plan" means the plan referred to in section 24.

(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.

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 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 First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.



(3) The Council must not establish any policies or procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 51(2) of this Law.

(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 ensure that all procedures made under this Law are

(a) consistent with, and made under the authority of, a policy approved by the Council, and

(b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;

(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;

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

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



(f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and

(g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

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

(f) conduct a review of this Law under section 75 and, where appropriate, recommend amendments to the Council; and

(g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the chief administrative officer under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this Law)

- (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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 48, the quarterly financial statements required in section 49 and the draft annual financial statements required in section 50;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;



- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the director of finance under this Law; and
- (m) to carry out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

19.(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 chief administrative officer, the director of finance 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 chief administrative officer 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 chief administrative officer 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

Policy/Procedure for Conflicts of Interest

20.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

- (a) defining private interests that could result in a conflict of interest;
- (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
- (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

Conduct of Councillors

21.(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, policies, procedures 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 applicable policy and procedure made under section 20.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

(a) remove the councillor from their assigned administrative responsibilities or portfolio;

(b) withhold the councillor's compensation or honoraria for a period of time;

(c) record the Council's displeasure in the Council minutes;

(d) take any other appropriate action authorized under any other First Nation law, code or policy; and

(e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, etc.

22.(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, and

(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 and procedures of the First Nation, and

(c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 20.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.



- (4) The Council must incorporate the relevant provisions of this section into the following:
 - (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.
- (5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

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

Strategic Plan

- 24.(1) The Council must
- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and
 - (b) review the strategic plan on a regular, periodic basis and revise it as necessary.
- (2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan

- 25.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.
- (2) The multi-year financial plan must comply with the following:



- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.

(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that



- (a) the multi-year financial plan 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 First Nation.

Amendments to Budgets

28.(1) The Council must approve any change to the budget.

(2) Subject to an emergency expenditure referred to in paragraph 32(c), unless there is a substantial and unforeseen 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 budget.

Policy for First Nation Information or Involvement

29. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including any budget deficits; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

30. The First Nation may establish any accounts in financial institutions as may be necessary and appropriate to manage the First Nation's financial assets.

Budget Approved Expenditures

31. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

32. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;



- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

33.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

34.(1) This section applies if the First Nation is a borrowing member.

(2) 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 Tangible Capital Asset Projects

35. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

Execution of Security Documents

36. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

DIVISION 4 - Risk Management

Management of Business Activity

37.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

38.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).



(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 72,

(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 72, the Council must make policies and procedures 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.

Investments

39.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in



investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

40.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

41.(1) The First Nation may make a loan to a member of the First Nation if

(a) the loan is made from a program approved by the Council, and

(b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

42.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

43.(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 42 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.



Risk of Fraud

44. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

45. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

46. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

47. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and
- (b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

48.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

49.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance 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.

Annual Financial Statements

50.(1) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(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 all the financial information of the First Nation for the fiscal year.

(4) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(6) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 54(1).

Special Purpose Reports

51.(1) The director of finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

52.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

53.(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.

Assurance Requirements

54.(1) The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal-year end.

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

(3) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 51.

Review of Audited Annual Financial Statements

55.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time 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

56.(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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.



(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

57.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

(a) a description of the services and operations of the First Nation, and

(b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

(a) the audited annual financial statements for the previous fiscal year, and

(b) any special purpose reports referred to in section 51, including the auditor's report.

(4) The chief administrative officer 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, and

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

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

58. The Council must establish policies and procedures to ensure that 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.

Record Keeping

59. The Council must establish policies and procedures respecting

(a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and



- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

60. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

61. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

62. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 65; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

63. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,



- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

64. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

65.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
- (b) the regular, periodic inspection of First Nation tangible capital assets;
- (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
- (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.

(2) The Council must establish policies and procedures respecting

- (a) a life-cycle management program for First Nation tangible capital assets, and
- (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

66.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.



(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

67. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

68.(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 applicable policies and procedures referred to in section 20,

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 chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

69.(1) If a report is made to the chief administrative officer under subsection 68(3), the chief administrative officer 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 68, 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 Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

70.(1) All reasonable steps must be taken by the chief administrative officer, 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 68 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 68 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 68 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 68; and

(c) concerning the fair treatment of a person against whom a report has been made under section 68.

Liability for Improper Use of Money

71.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(d) of the Act 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

72.(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.

PART VII - Miscellaneous

FMB Standards

73.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Other Revenues

74.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

75.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Repeal


76. The *Namgis First Nation Financial Administration Law, 2018* is repealed.

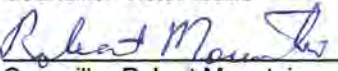
Coming into Force

77. This Law comes into force on the day after it is approved by the FMB under section 9 of the Act.

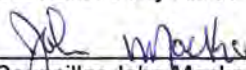
THIS LAW IS HEREBY DULY ENACTED by Council on the 03 day of February, 2021, at Alert Bay, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

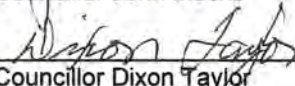

Chief Councillor Donald Verner Svanvik


Councillor Victor Isaac


Councillor Robert Mountain

Councillor Jerry Alfred


Councillor John Macko


Councillor Dixon Taylor



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Neskonlith Indian Band in the Province of British Columbia,

Neskonlith Indian Band Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Neskonlith Indian Band

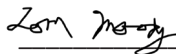
Box 318, Chase, BC V0E 1M0
Phone (250) 679-3295 Fax (250) 679-5306
www.neskonlith.org



CERTIFICATION

I hereby certify that this document is a complete version of the *Neskonlith Indian Band Annual Expenditure Law, 2021* enacted by the Council on June 9, 2021 and consisting of three (3) pages.

Certified this 10th day of June, 2021, by:



Tom Moody,
Finance Director/Property Tax Administrator



**NESKONLITH INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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, 2021*.

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, and setting out expenditures made in accordance with section 13.1 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;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Neskonlith Indian Band Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 the Council at a duly called and conducted Council meeting conducted by videoconference on the 9 day of June, 2021, at which the required quorum of 4 councillors was present throughout.

Chief Judy Wilson

Councillor Fay Ginther

Councillor Cora Anthony

Councillor Joan Hooper

Councillor Michael Arnouse

Councillor Louis Thomas



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|-----------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$91,347 |

TOTAL REVENUES	\$91,347
-----------------------	-----------------

PART 2: EXPENDITURES

- | | |
|------------------------------------|----------|
| 1. General Government Expenditures | |
| a. General Administrative | \$17,600 |
| b. Other General Government | \$64,612 |
| 2. Contingency Amount | \$ 9,135 |

TOTAL EXPENDITURES	\$91,347
---------------------------	-----------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0 |

BALANCE	\$0
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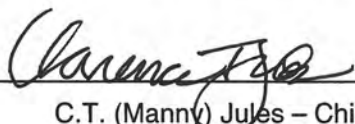
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Neskonalith Indian Band in the Province of British Columbia,

Neskonalith Indian Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Neskonlith Indian Band

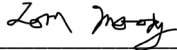
Box 318, Chase, BC V0E 1M0
Phone (250) 679-3295 Fax (250) 679-5306
www.neskonlith.org



CERTIFICATION

I hereby certify that this document is a complete version of the *Neskonlith Indian Band Annual Tax Rates Law, 2021* enacted by the Council on June 9, 2021 and consisting of three (3) pages.

Certified this 10th day of June, 2021, by:



Tom Moody,
Finance Director/Property Tax Administrator



**NESKONLITH INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Tax Rates Law, 2021*.

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 *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” has the meaning given to that term in the 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 2021 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. 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 the Council at a duly called and conducted Council meeting conducted by videoconference on the 9 day of June, 2021, at which the required quorum of 4 councillors was present throughout.

Chief Judy Wilson

Councillor Cora Anthony

Councillor Fay Ginther

Councillor Joan Hooper

Councillor Michael Arnouse

Councillor Louis Thomas



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE:	
	IR 1 & 2 (Chase)	IR 3 (Salmon Arm)
1 Residential	7.7973	6.5279
2 Utilities	58.6868	39.6039
4 Major Industry	16.4538	74.6538
5 Light Industry	24.1744	17.1610
6 Business and Other	18.0633	16.6106
8 Recreational/Non-Profit	13.6205	5.8371
9 Farm	25.2695	20.8473
10a Regulated (railway track and right of way)	16.9749	26.3538
10b Regulated (fibre optic utilities inside railway r/w)	22.44602	39.4986



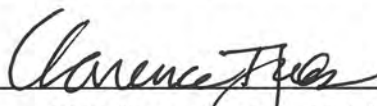
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the N'Quatqua First Nation in the Province of British Columbia,

N'Quatqua First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Current Ver. 2015-04-09

**N'QUATQUA FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the N'Quatqua First Nation duly enacts as follows:

1. This Law may be cited as the *N'Quatqua First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

"Assessment Law" means the *N'Quatqua First Nation Property Assessment Law, 2016*;

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

"First Nation" means the N'Quatqua First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *N'Quatqua First Nation Property Taxation Law, 2016*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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.

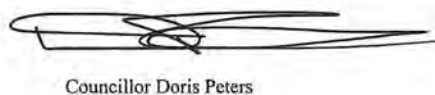
THIS LAW IS HEREBY DULY ENACTED by Council on the 16 day of July, 2021, at N'Quatqua, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Micah Thevarge


Councillor Dennis Silzer - Smith


Councillor Chantel Thevarge


Councillor Doris Peters

SCHEDULE ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues to be collected in budget year:	
a.	Property Tax Revenues	\$1,234.90
	TOTAL REVENUES	\$1,234.90

PART 2: EXPENDITURES

1.	General Government Expenditures	
a.	Executive and Legislative	\$1,000.00
b.	Other General Government (BC Assessment)	\$200.00
2.	Contingency Amounts	\$34.90
	TOTAL EXPENDITURES	\$1,234.90

PART 3: ACCUMULATED SURPLUS/DEFICIT

i.	Accumulated Surplus – revenues carried forward from	
	from the previous budget year	\$0.00
2.	Accumulated Deficit – revenue expenditures carried forward	
	from the previous budget year	\$0.00
	BALANCE	\$0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the N'Quatqua First Nation in the Province of British Columbia,

N'Quatqua First Nation Annual Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**N'QUATQUA FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the N'Quatqua First Nation duly enacts as follows:

1. This Law may be cited as the *N'Quatqua First Nation Annual Rates Law, 2021*.

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 *N'Quatqua First Nation Property Assessment Law, 2016*;

"First Nation" means the N'Quatqua 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" has the meaning given to that term in the Taxation Law; and

"Taxation Law" means the *N'Quatqua First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 19 day of July, 2021, at N'Quatqua, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Micah Thevarg

Councilor Dennis Silzer-Smith



Councillor Chantel Thévargé



Councillor Doris Peters

**SCHEDULE
TAX RATES**

PROPERTY CLASS OF ASSESSED VALUE	RATE PER \$1,000
Class 1 – Residential 2.70991	
Class 2 – Utilities 21.03749	
Class 4 - Major Industry 15.04595	
Class 5 - Light Industry 10.55655	
Class 6 - Business and Other 9.49681	
Class 8 - Recreational Property/Non-Profit Organization 4.36661	
Class 9 - Farm 8.60661	
1	



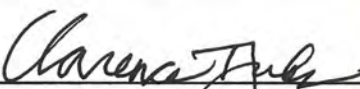
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Osoyoos Indian Band Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Osoyoos Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Osoyoos Indian Band Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

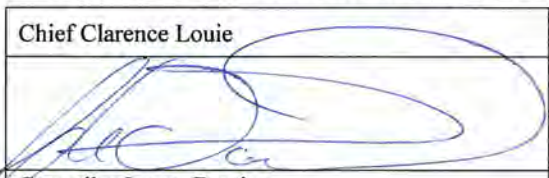
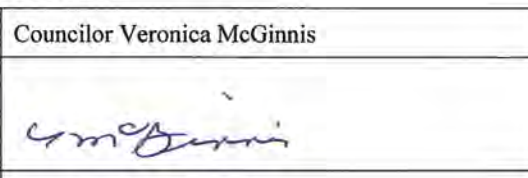

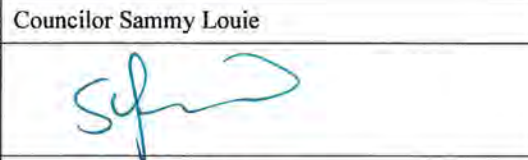
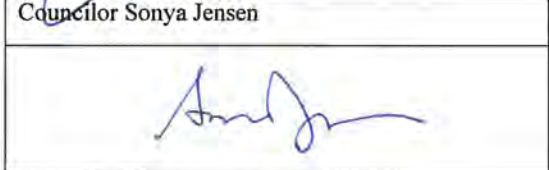
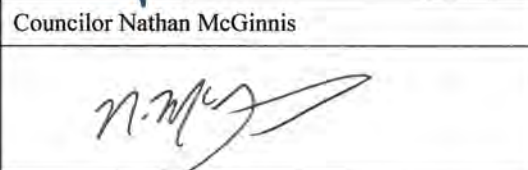
12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(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 21 day of May, at Oliver, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Clarence Louie	Councilor Veronica McGinnis
	
Councilor Leona Baptiste	Councilor Sammy Louie
	
Councilor Sonya Jensen	Councilor Nathan McGinnis
	



ANNUAL BUDGET

PART 1: REVENUES

1	a. Property Tax Revenue	\$3,305,657
	c. Accommodation Tax Revenue	\$ 220,000
	TOTAL REVENUES	\$3,525,657

PART 2: EXPENDITURES

1	General Government Expenditures	
	a. Executive and Legislative	200,000
	b. General Administrative	536,950
	c. Other General Government	70,000
2	Protection Services	
	a. Policing	100,000
	b. Firefighting	360,000
	c. Regulatory Measures	4,000
3	Transportation	
	a. Roads and Streets	273,600
	b. Snow and Ice Removal	50,000
	e. Other Transportation	317,000
4	Recreation and Cultural Services	
	a. Recreation	454,000
	b. Culture	82,200
	c. Heritage Protection	75,000
5	Community Development	
	c. Community Planning	160,000
	d. Economic Development Program	200,000
	e. Tourism	50,000
	g. Land Rehabilitation and Beautification	30,000
	h. Other Regional Planning Development	87,730
6	Environment Health Services	
	a. Water Purification and Supply	150,000
	d. Recycling	67,195
	e. Other Environmental Services	35,000
7	Other Services	
	a. Health	15,000
	c. Other Services	30,000
	d. Education	100,000



8	a. Home owner grant equivalents:	240,000
9	Contingency Amounts	50,982
10	TOTAL EXPENDITURES	\$3,738,656
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>		
	Accumulated Surplus – revenues carried forward from the previous budget year	213,000
	Accumulated Deficit – revenue expenditures carried forward from the previous budget year	
	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 year:

a.	BC Assessment	55,000
b.	Town of Oliver – Fire Protection	145,000
c.	Town of Osoyoos – Fire Protection	215,000
d.	Recreation – Oliver Parks & Rec	100,000
e.	RDOS - Library	7,200
f.	Recycling – SO Lands Irrigation District	67,195



Appendix “A”
Reserve Funds Balance

Beginning balance as of April 1, 2021:	187,471
Transfers out	
i. Local Revenue Account	
Moneys borrowed	
Transfers in	
i. Local Revenue Account	
ii. Interest Earned	900
Moneys repaid	
Ending balance as of March 31, 2022:	<hr/> 188,371

OIB Contingency Reserve Fund

Beginning balance as of April 1, 2021:	302,527
Transfers out	
i. Local Revenue (Bus)	
Moneys borrowed	
Transfers in	
i. Local Revenue Account	
ii. Interest Earned	1350
Moneys repaid	
Ending balance as of March 31, 2022:	<hr/> 303,877



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**OSOYOOS INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Tax Rates Law, 2021*.

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 *Osoyoos Indian Band Property Assessment Law, 2009*;

“First Nation” means the Osoyoos 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Osoyoos Indian Band Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

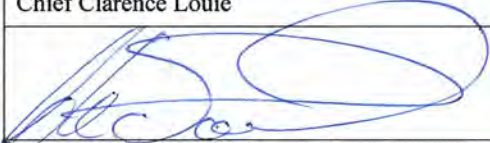

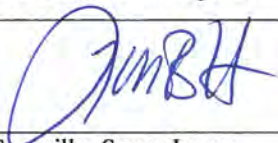



8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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 21st day of May, 2021, at Oliver, in the Province of British Columbia.

A quorum of Council consists of FOUR (4) members of Council.

Chief Clarence Louie	Councillor Veronica McGinnis
	
Councillor Leona Baptiste	Councillor Sammy Louie
	
Councillor Sonya Jensen	Councillor Nathan McGinnis
	



SCHEDULE A
2021 TAX RATES FOR TAXATION DISTRICT #1 Oliver, BC

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Land	Improvements
Class 1 – Residential	5.4937	5.7673
Class 2 – Utilities	31.8313	33.5873
Class 5 – Light Industry	13.5599	14.2301
Class 6 – Business and Other	12.3974	13.0676
Class 8 – Recreational Property/Non-Profit Organization	5.8097	6.0833
Class 9 – Farm	10.3897	10.6633



SCHEDULE B
2021 TAX RATES FOR TAXATION DISTRICT #2 Osoyoos, BC

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Land	Improvements
Class 1 – Residential	5.4963	5.5290
Class 2 – Utilities	25.3775	25.4920
Class 5 - Light Industry	11.0819	11.1342
Class 6 - Business and Other	10.2363	10.2886
Class 8 - Recreational Property/Non-Profit Organization	5.8123	5.8450
Class 9 – Farm	10.3923	10.4250



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Property Assessment Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**OSOYOOS INDIAN BAND
PROPERTY ASSESSMENT LAW, 2021**

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SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Declaration of Purpose for the Use of Assessment Information
IV	Assessment Notice
V	Request for Reconsideration of Assessment
VI	Notice of Appeal to Assessment Review Board
VII	Notice of Withdrawal
VIII	Notice of Hearing
IX	Order to Attend Hearing/Produce Documents
X	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands;

B. The Council of the Osoyoos 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 Osoyoos 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 Osoyoos Indian Band duly enacts as follows:



PART I CITATION

Citation

1. This Law may be cited as the *Osoyoos Indian Band Property Assessment Law, 2021*.

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 an interest in reserve lands that is liable to assessment under this Law;
- “assessed value” means the market value of land or improvements, or both, comprising an interest in reserve lands as if the land or improvements, or both, were held in fee simple off the reserve, as determined under this Law;
- “assessment” means a valuation and classification of an interest in reserve lands;
- “Assessment Notice” means a notice containing the information set out in Schedule IV;
- “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, a revised assessment roll [and an assessment roll referenced in subsection 9(3)];
- “assessor” means a person appointed by 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;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means the Osoyoos Indian Band, being a band named in the schedule to the Act;
- “holder”, in relation to an interest in reserve lands, means a person
- (a) in possession of the interest,
 - (b) entitled through a lease, licence or other legal means to the interest,
 - (c) in actual occupation of the interest, or
 - (d) who is a trustee of the interest;
- “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 relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “land” includes
- (a) land covered by water,
 - (b) quarries, and
 - (c) sand and gravel,



but does not include coal or other minerals;

“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 VI;

“Notice of Hearing” means a notice containing the information set out in Schedule VIII;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VII;

“Order to Attend Hearing/Produce Documents” means an order containing the information set out in Schedule IX;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means the categories of interests in reserve lands established in subsection 5(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means a reserve 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 11 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 24;

“supplementary assessment roll” means an assessment roll under section 18;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the *Osoyoos Indian Band Property Taxation Law, 2021* ;

“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) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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 5(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 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 Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in reserve lands.

PART IV

ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in reserve lands that are subject to taxation under the Taxation Law and all interests for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in reserve lands 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 reserve lands for an assessment roll is to be determined as if on the valuation date

(a) the interest was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to an interest in reserve lands referred to in paragraphs 17(3)(b) and (d) and the assessed value of an interest referred to in that section for an assessment roll must be determined as if on the valuation date the interest 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 reserve lands 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 reserve lands and must enter the assessed value of the interest 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 reserve lands and comparable interests;



- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest.
- (8) Without limiting the application of subsections (5) and (6), an interest in reserve lands used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the interest of a going concern.
- (9) Where a lease or other instrument granting an interest in reserve lands places a restriction on the use of the interest, other than a right of termination or a restriction on the duration of the interest, the assessor must consider the restriction.
- (10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.
- (11) The assessor must
 - (a) assess interests in reserve lands according to the property classes established under subsection (10); and
 - (b) use the provincial classification rules for each property class.
- (12) Where an interest in reserve lands falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the interest attributable to each class and assess the interest according to the proportion each share constitutes of the total assessed value.
- (13) Where two (2) or more persons are holders of an interest in reserve lands, the assessor may choose to assess the interest in the name of any of those persons or in the names of two (2) or more of those persons jointly.
- (14) If a building or other improvement extends over more than one (1) interest in reserve lands, those interests, if contiguous, may be treated by the assessor as one interest and assessed accordingly.
- (15) 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 interest in reserve lands, 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 reserve lands.
- (16) Except as otherwise provided in this Law, for the purposes of assessing interests in reserve lands 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

6. 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

7.(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

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any interest in reserve lands and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in reserve lands 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 in respect of each interest in reserve lands:

(a) the name and last known address of the holder of the interest;

(b) a short description of the interest;

(c) the classification of the interest;

(d) the assessed value by classification of the interest;

(e) the total assessed value of the interest;

(f) the net assessed value of the interest 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 56 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

10. 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 X 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

11.(1) No later than March 31 after the certification of the assessment roll under section 10, 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 X 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 10.

Validity of Assessment Roll

12. 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

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours. In addition to inspection under subsection 13(1), 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.

(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 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 III

(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

14.(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 13(1) or are otherwise accessible to the public.



Chargeholders

15.(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

16.(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 reserve lands assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in reserve lands are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the interest assessed, without giving the full description of each interest as it appears in the assessment roll.

(6) Subject to subsection 13(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 14(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

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, 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 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, 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 reserve lands; 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 becoming subject to



taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing 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 18, 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 reserve lands affected.

Supplementary Assessment Roll

18.(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 reserve lands

(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 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 10 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 reserve lands

(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 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, 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 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(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 10



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 reserve lands 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 10 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(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 twenty-one (21) 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 V; and

(c) include any reasons in support of the request.

(4) The assessor must, no later than twenty-one (21) days after the end of the twenty-one (21) day period referenced in paragraph (3)(a), consider the request for reconsideration and advise the person who requested the reconsideration that

(a) the assessor confirms the assessment; or

(b) the assessor has determined that the assessable property should have been assessed differently, and that the assessor offers 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

20.(1) Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 17(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 practising or non-practising member in good standing 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 member of the First Nation but not a member of 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, 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.

21.(1) The First Nation 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 3,
- (b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(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 3, 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 3,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.



Conflicts of Interest

22.(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; or
- (c) 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

23.(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

24.(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

25. 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

26. 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

27. The Assessment Review Board must

- (a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and
- (b) hear and determine appeals made under this Part.

Notice of Appeal

28.(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, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within forty-five (45) 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) An appeal is commenced by delivery of a completed Notice of Appeal, a copy of the Assessment Notice, and the required administration fee to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the assessable property;
- (b) the assessment classification of the assessable property;
- (c) the applicability of an exemption to the assessable 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.

(5) The assessor must, as soon as possible after a Notice of Appeal is received,

- (a) deliver a copy of the Notice of Appeal to the chair and to the First Nation; and
- (b) deliver the administration fee collected under paragraph (1)(c) to the First Nation.

Agents and Solicitors

29. 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

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(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 ten (10) 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 an interest in reserve lands affected by an assessor recommendation under subsection 17(1) where the recommendation

- (a) results in a decrease in the assessed value of the interest;
- (b) does not change the classification of the interest; and
- (c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(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

32.(1) The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

- (2) The chair may, in respect of an appeal,
 - (a) require the assessor to provide any relevant document or record obtained or created in respect of an assessment that is in the custody or control of the assessor, subject to privilege;
 - (b) require a party to provide relevant documents and records in advance of a hearing.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(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

35.(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

36.(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

37.(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

38.(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

39. 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

40. 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

41.(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 Produce Documents

42.(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 Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(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 Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; 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 the Supreme Court of British Columbia for an order directing a person to comply with an order under this section.

Adjournments

43. 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

44. 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

45.(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 the Supreme Court of British Columbia 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

46. 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

47.(1) A complainant may withdraw an appeal under this Part by

(a) delivering a Notice of Withdrawal to the assessor if a Notice of Hearing has not been delivered in respect of the appeal; or

(b) delivering a Notice of Withdrawal to the Assessment Review Board if a Notice of Hearing has been delivered in respect of the appeal.

(2) Upon receipt of a Notice of Withdrawal

(a) under paragraph (1)(a), the assessor must advise the chair and the First Nation that the appeal is withdrawn and will not proceed; and

(b) under paragraph (1)(b), the Assessment Review Board must dismiss the appeal and notify the parties that the appeal has been dismissed.

(3) For greater certainty, if a Notice of Hearing has been issued but not delivered, paragraph (1)(b) applies.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the day on which a hearing is completed, 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 twenty-five dollars (\$25).

(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

49.(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 first nation's administrative office, or with the first nation's legal counsel; 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 corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(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

50.(1) An appeal lies to the Supreme Court of British Columbia from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

51.(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 interest in reserve lands 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

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and



- (ii) 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

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation 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

54.(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

55.(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.



Transitional Provisions

56. Sections 43 and 44 of the *Interpretation Act*, R.S.C., 1985, c. I-21 (Canada) shall be deemed to apply to this Law (the “new enactment”) and to Laws repealed under section 57 of this Law (the “former enactment”).

Repeal

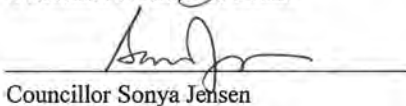
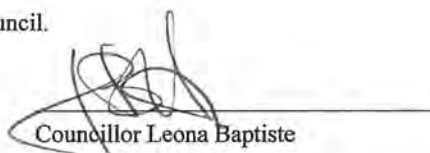
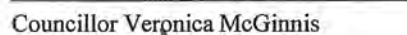
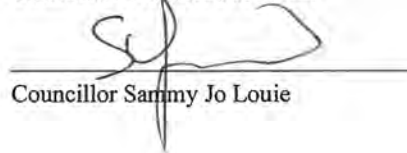
57. The *Osoyoos Indian Band Property Assessment Law, 2009*, as amended, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13 day of July, 2021, at Oliver, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief Clarence Louie
Councillor Nathan McGinnis
Councillor Sonya Jensen
Councillor Leona Baptiste
Councillor Veronica McGinnis
Councillor Sammy Jo Louie



SCHEDULE I
PROPERTY CLASSES

- Class 1 - Residential
- Class 2 - Utilities
- Class 4 - Major Industry
- Class 5 - Light Industry
- Class 6 - Business and Other
- Class 8 - Recreational Property/Non-Profit Organization
- Class 9 - Farm



SCHEDULE II
(SUBSECTION 7(1))
REQUEST FOR INFORMATION BY ASSESSOR
FOR THE OSOYOOS INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to section 7(1) of the *Osoyoos Indian Band Property Assessment Law, 2021*, 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:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the interest may be made on the basis of the information available to the assessor.

Assessor for the Osoyoos Indian Band

Dated: _____, 20____.



SCHEDULE III

(SUBSECTION 13(3))

**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 *Osoyoos Indian Band Property Assessment Law, 2021*;
- (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 IV
(SUBSECTION 16(1))
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Osoyoos Indian Band and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in reserve lands: [Name(s) & addresses]

The interest is classified as:

The assessed value by classification of the interest is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) 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 *Osoyoos Indian Band Property Assessment Law, 2021*. Within twenty-one (21) days after the end of the period during which you may request a reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that your interest should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) 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 *Osoyoos Indian Band Property Assessment Law, 2021* and must be delivered to the Assessor at the following address: [insert address].

Assessor for the Osoyoos Indian Band

Dated: _____, 20__.



SCHEDULE V
(SUBSECTION 19(3))
REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Osoyoos Indian Band
[address]

PURSUANT to the provisions of the *Osoyoos Indian Band Property Assessment Law, 2021*, I hereby request a reconsideration of the assessment of the following interest in reserve lands:

[description of the interest as described in the Assessment Notice]

I am: ___ a holder of the interest
___ named on the assessment roll in respect of this interest

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)

Dated: _____, 20____.

Signature of Applicant



SCHEDULE VI
(SUBSECTION 28(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Osoyoos Indian Band
[address]

PURSUANT to the provisions of the *Osoyoos Indian Band Property Assessment Law, 2021*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in reserve lands:

[description of the interest, 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 must be enclosed with this Notice of Appeal.



SCHEDULE VII
(SUBSECTION 47(1))
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Osoyoos Indian Band
[address]

PURSUANT to the provisions of the *Osoyoos Indian Band Property Assessment Law, 2021* I hereby withdraw my appeal of the assessment of the following interest in reserve lands:

Description of interest:

Date of Notice of Appeal:

Name of Complainant (please print)

Dated: _____, 20____.

Signature of Complainant (or representative)



SCHEDULE VIII
(SUBSECTION 30(2))
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

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 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 IX
(SUBSECTION 42(1))
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Osoyoos Indian Band in respect of the assessment of _____ [describe interest in reserve lands].

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 _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__.



SCHEDULE X

(SECTION 10)

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Osoyoos Indian Band, hereby certify that this is the Osoyoos 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 *Osoyoos Indian Band Property Assessment Law, 2021*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Property Taxation Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**OSOYOOS INDIAN BAND
PROPERTY TAXATION LAW, 2021**

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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, and interests in reserve lands;

B. The Council of the 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 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 Osoyoos Indian Band duly enacts as follows:

|



PART I CITATION

Citation

1. This Law may be cited as the *Osoyoos Indian Band Property Taxation Law, 2021*.

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 *Osoyoos Indian Band Property Assessment Law, 2021*;
- “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;
- “child” includes a child for whom a person stands in the place of a parent;
- “civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, S.B.C. 2012, c. 25;
- “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 Osoyoos Indian Band, being a band named in the schedule to the Act;
- “First Nation Entity” means
- (a) a corporation in which the First Nation beneficially owns, directly or indirectly, shares
 - (i) having not less than fifty percent (50%) of the votes that could be cast at an annual meeting of the shareholders of the corporation, or
 - (ii) having not less than fifty percent (50%) of the fair market value of all of the issued shares of the capital stock of the corporation; or
 - (b) a partnership in which the First Nation beneficially owns, directly or indirectly,
 - (i) not less than fifty percent (50%) of all voting rights of the partnership, or
 - (ii) interests in the partnership having not less than fifty percent (50%) of the fair market value of all of the interests in the partnership;
- “holder”, in relation to an interest in reserve lands, means a person
- (a) in possession of the interest,
 - (b) entitled through a lease, licence or other legal means to the interest,
 - (c) in actual occupation of the interest, or
 - (d) who is a trustee of the interest;



- “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 relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “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 reserve lands 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 reserve lands are registered;
- “related individual” means, in respect of a member of the First Nation,
- (a) that member’s spouse, child, grandchild, great-grandchild, parent, grandparent, great-grandparent or guardian,
 - (b) the spouse of that member’s parent, grandparent, great-grandparent, child, grandchild or great-grandchild, or
 - (c) the child, grandchild, great-grandchild, parent, grandparent or great-grandparent of that member’s spouse;
- “reserve” means a reserve 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;
- “spouse” includes a common law partner;
- “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 reserve lands 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) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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 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.

PART IV

LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in reserve lands.

Tax Liability

5.(1) Except as provided in Part V, all interests in reserve lands 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.

(3) 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.

(4) Any person who is a holder of taxable property in any taxation year is 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 greater certainty, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(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

7.(1) The following interests in reserve lands are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsections (2) and (3), an interest held or occupied by the First Nation, a First Nation Entity, or a member of the First Nation;
- (b) an interest occupied as a residence by one (1) or more members of the First Nation and related individuals of those members and by no other persons;
- (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) Where an interest in reserve lands is held by the First Nation, a First Nation Entity or a member of the First Nation, as the case may be, and is wholly occupied by a person who is not the First Nation, a First Nation Entity or a member of the First Nation,

- (a) the exemption in paragraph (1)(a) does not apply to the person who is not the First Nation, a First Nation Entity or a member of the First Nation;
- (b) that person is responsible for the taxes levied in respect of the interest; and
- (c) the taxes are a liability only on that person.



(3) Where an interest in reserve lands is occupied by the First Nation, a First Nation Entity or a member of the First Nation and is also occupied by a person who is not the First Nation, a First Nation Entity or a member of the First Nation,

(a) the exemption in paragraph (1)(a) does not apply to that person;

(b) taxes under this Law must be levied in respect of that person's proportionate occupation of the interest; and

(c) the taxes are a liability only on that person.

(4) An exemption in paragraph (1)(c) to (h) applies only to that portion of the interest that is used for the purposes for which the exemption is given.

(5) Where subsection (4) applies to an interest that is a portion of a building, the exemption also applies to a proportionate part of the land on which the building stands.

PART VI GRANTS

Grants for Surrounding Land

8. 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

9.(1) Council may provide for a grant to a holder of taxable property

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the taxable 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 *Home Owner Grant Act* (BC) if the holder's taxable property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of taxable 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 taxable property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the taxable 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 *Home Owner Grant Act* (BC) if the holder's taxable 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

Taxation Districts

10.(1) The following taxation districts are established:



- (a) Taxation District No. 1 – All of Osoyoos Indian Reserve No. 1 lying north of the heavy bold line shown on the plan attached as Schedule XI and all of Osoyoos Indian Reserve No. 3; and
- (b) Taxation District No. 2 – All of Osoyoos Indian Reserve No. 1 lying south of the heavy bold line shown on the plan attached as Schedule XI.

Tax Levy

11.(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 reserve lands.

(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 property.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(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 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 Osoyoos Indian Band Taxation.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(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 in respect of each interest in reserve lands:

- (a) a description of the interest as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the interest;
- (c) the name and address of every person entered on the assessment roll with respect to the interest;
- (d) the assessed value by classification of the land and the improvements comprising the interest as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the interest 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 interest in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.



Annual Tax Notices

- 14.(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 taxable 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 taxable properties are assessed in the name of the same holder, any number of those taxable properties may be included in one Tax Notice.
- (5) Where the holder of a charge on an interest 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 interest to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

- 15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.
- (2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll
- (a) the tax administrator may correct the tax roll for the current taxation year only; and
 - (b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.
- (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 6.
- (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.

Taxation Based on Supplementary Assessment

- 16.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.
- (2) Where a Tax Notice is given under this section, subsections 15(3) and (4) apply.

Subdivision

- 17.(1) If a taxable 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 taxable properties created by the subdivision in the same proportions as taxes would have been payable in respect of the taxable 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 taxable property under subsection (1) are the taxes payable in respect of the



taxable 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 an interest in reserve lands, 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 reserve lands 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 reserve lands, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

21. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion of the current year's taxes 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 current year's taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be part of the taxes.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to unpaid taxes from previous taxation years, with taxes imposed earlier being discharged before taxes imposed later and second, 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 greater certainty, 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 or in accordance with section 13.1 of the Act.

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 First Nations Financial Management Board has

- (a) assumed third-party management of the First Nation's local revenue account, and
- (b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board 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 5(2) is a debt recoverable by the First Nation

- (a) in any court of competent jurisdiction,
- (b) in a proceeding before the civil resolution tribunal, and
- (c) 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) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

- (a) are determined in accordance with Schedule III; and
- (b) are payable by the debtor as unpaid taxes.

(4) 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.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures under Parts XIII, XIV or 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 taxable 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 reserve lands to which they pertain that attaches to the interest and binds subsequent holders of the interest.

(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 reserve lands.

(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 reserve lands.

(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) 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.

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 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.

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) 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 Crown-Indigenous Relations 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 taxable property 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 Crown-Indigenous Relations 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



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 taxable property.

(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 taxable 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 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

Discontinuance of Services

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) 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, the civil resolution tribunal, 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 interest in reserve lands 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,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) 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.

Transitional Provisions

52. Sections 43 and 44 of the *Interpretation Act*, R.S.C., 1985, c. I-21 (Canada) shall be deemed to apply to this Law (the "new enactment") and to Laws repealed under section 53 of this Law (the "former enactment").

Repeal

53. The *Osoyoos Indian Band Property Taxation Law, 2012*, as amended, is hereby repealed in its entirety.

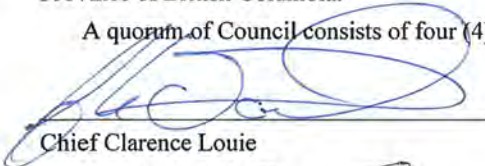


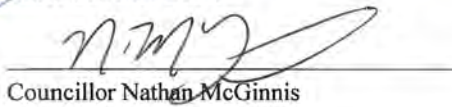
Force and Effect

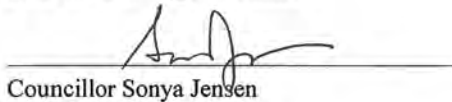
54. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13 day of July, 2021 , at Oliver, in the Province of British Columbia.

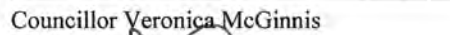
A quorum of Council consists of four (4) members of Council.

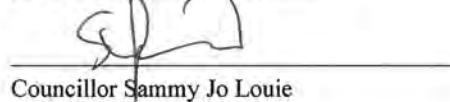

Chief Clarence Louie


Councillor Nathan McGinnis


Councillor Sonya Jensen


Councillor Leona Baptiste


Councillor Veronica McGinnis


Councillor Sammy Jo Louie



SCHEDULE I

(SUBSECTION 18(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE OSOYOOS INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to section 18(1) of the *Osoyoos Indian Band Property Taxation Law, 2021*, 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 reserve lands:

- (1)
- (2)
- (3)

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____.



SCHEDULE II
(SUBSECTION 14(1))
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

PURSUANT to the provisions of the *Osoyoos Indian Band Property Taxation Law, 2021*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest.

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 Osoyoos Indian Band, located at _____ [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Osoyoos Indian Band Property Taxation Law, 2021*.

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:	\$ _____
Costs: [insert details]	\$ _____
Total Payable:	\$ _____

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____.



SCHEDULE III
(SUBSECTION 26(3))
COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

- | | |
|--|---------------------------|
| 1. For preparation of a notice | \$75 |
| 2. For service of notice on each person or place by the First Nation | \$150 |
| 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: | |
| (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; | |
| (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule | \$100 per person per hour |
| 6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts. | |



SCHEDULE IV
(SUBSECTION 20(1))
TAX CERTIFICATE

In respect of the interest in reserve lands described as: _____ and pursuant to the
Osoyoos Indian Band Property Taxation Law, 2021, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest 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 as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____.



SCHEDULE V
(SUBSECTION 27(1))
TAX ARREARS CERTIFICATE

In respect of the taxable property described as: _____ and pursuant to the *Osoyoos Indian Band Property Taxation Law, 2021*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced taxable property, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

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 Osoyoos Indian Band, located at _____ 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 Osoyoos Indian Band

Dated: _____, 20____.



SCHEDULE VI
(SUBSECTION 31(1))
NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 above-referenced 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:

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 31(2) of the *Osoyoos Indian Band Property Taxation Law, 2021*, 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 Osoyoos Indian Band

Dated: _____, 20____.



SCHEDULE VII

(SUBSECTION 32(1))

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 Osoyoos Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 32(2) of the *Osoyoos Indian Band Property Taxation Law, 2021*, 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 Osoyoos Indian Band

Dated: _____, 20____.



SCHEDULE VIII
(SUBSECTION 36(2))
NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 *Osoyoos Indian Band Property Taxation Law, 2021*, 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 Osoyoos 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.
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 constituting the taxable property.

9. Council of the Osoyoos Indian Band will, without delay, notify the Minister of Crown-Indigenous Relations 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 taxable property.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 *Osoyoos Indian Band Property Taxation Law, 2021*.

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____.



SCHEDULE IX
(SUBSECTION 36(1))
**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 Osoyoos 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 Osoyoos 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 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 constituting the taxable property.

6. Council of the Osoyoos Indian Band will, without delay, notify the Minister of Crown-Indigenous Relations 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 taxable property.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 *Osoyoos Indian Band Property Taxation Law, 2021*.

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____.



SCHEDULE X
(SUBSECTION 45(2))
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 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 *Osoyoos Indian Band Property Taxation Law, 2021*.

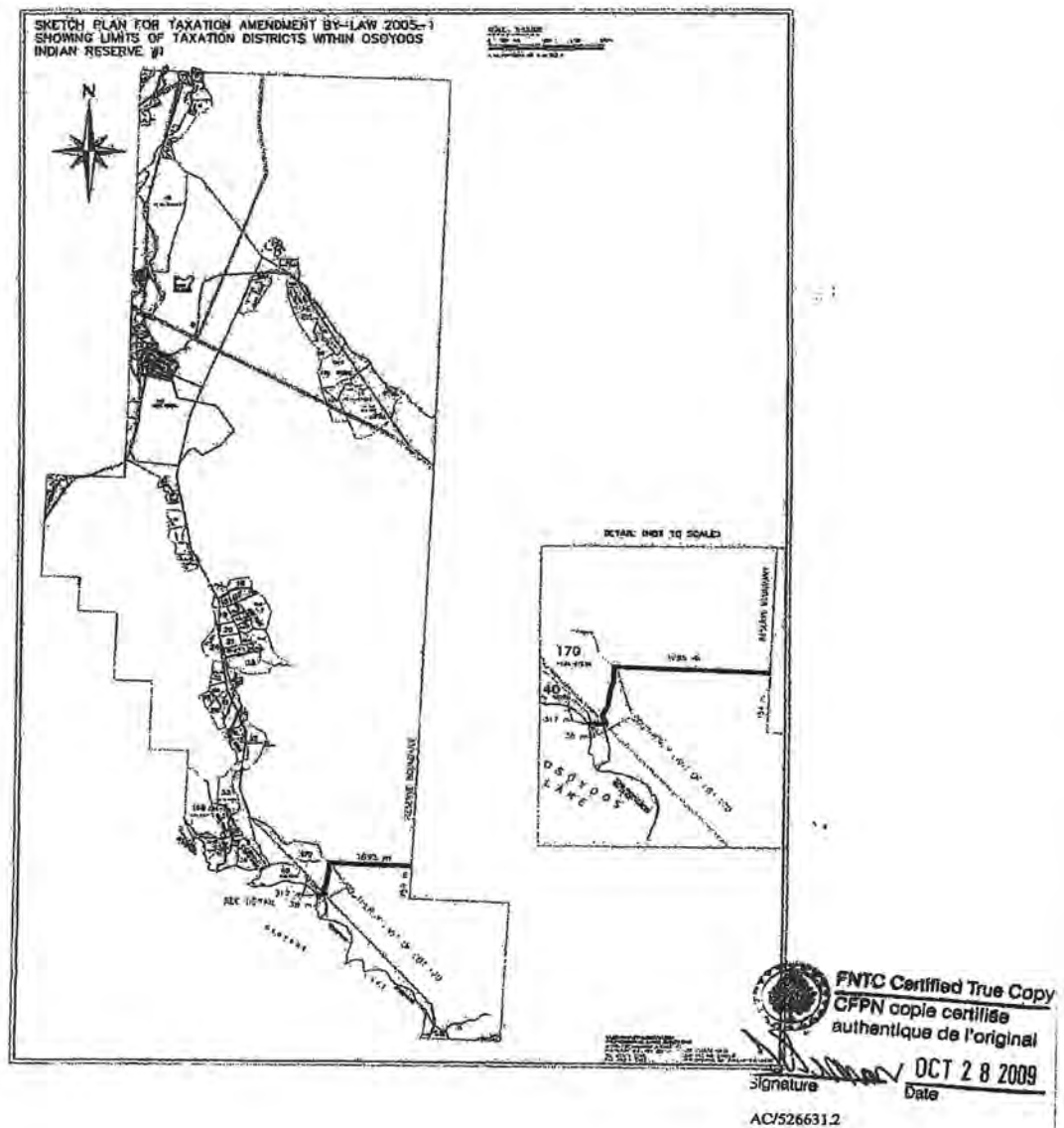
AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Osoyoos Indian Band

Dated: _____, 20____.

SCHEDULE XI
(SUBSECTION 10(3))
PLAN OF TAXATION DISTRICTS





First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Expenditure Amending Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PENTICTON INDIAN BAND
ANNUAL EXPENDITURE AMENDING LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) 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 enacted the *Penticton Indian Band Annual Expenditure Law, 2021* and now wishes to amend that law to authorize a new budget in the form attached to this Law.

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Amending Law, 2021*.

2. The *Penticton Indian Band Annual Expenditure Law, 2021* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the *Penticton Indian Band Annual Expenditure Law, 2021*.

4. 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 31 day of August 2021, at IR No. 1 Penticton Indian Band Admin Office, in the Province of British Columbia.

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

Chief Greg Gabriel

Councillor Lesley Gabriel

Councillor Clint Gabriel

Councillor Suzanne Johnson

Councillor Fred Kruger

Councillor Dolly Kruger

Councillor Timothy Lezard

Councillor Vivian Lezard

Councillor Charlene Roberds



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property Tax Revenues to be collected in budget year	
Property Tax	\$2,728,976.56
Property Tax — interest and penalties	\$15,000.00
Tax Certificate Fees	\$1,700.00
2. Proceeds from borrowing	
3. Moneys from Reserve Funds	
a. Capital Reserve Fund	\$186,244.00
4. Moneys Borrowed from Reserve funds	
Total Revenues:	\$2,931,920.56

PART 2: EXPENDITURES

1. General Government Expenditures	
Allowance for Taxes in Dispute	\$35,000.00
Bad Debt Write off	\$20,000.00
Board of Review	\$5,000.00
General Administrative, includes: IT, Communication, Rcrds Mgt, HR	\$260,007.00
Intergovernmental Affairs Chief and Council	\$180,000.00
Local Government Services Administration	\$233,800.00
2. Protection Services	
City of Penticton Fire Protection	\$327,500.00
PIB Fire Protection	\$60,000.00
3. Transportation	
PIB Public Works	\$100,000.00



Roads and Streets	\$5,000.00
4. Recreation and Cultural Services	
Channel Land Maintenance	\$5,000.00
5. Community Development	
Daycare	\$40,000.00
Depreciation Expenses & Fixed Assets	\$12,000.00
Footprints	\$40,000.00
Home Owners Representation	\$2,000.00
Lands Department	\$60,000.00
PIB Utilities	\$49,200.00
Planning Engineering & Capital	\$180,000.00
Capital Infrastructure	\$186,244
6. Environment Health Services	
Natural Resources	\$40,000.00
7. Other Services	
BC Assessment	\$21,000.00
City of Penticton Sewer agreement	\$32,000.00
Hospital District	\$118,000.00
Library Services	\$37,000.00
Municipal Agreement RDOS	\$100,000.00
PIB Waste Management	\$13,144.00
8. Grants	
Homeowner Grants	\$450,000.00
9. Contingency Amounts	
Additional Contingency	\$60,000.00
10. Transfers into reserve funds	
Capital Reserve Fund	\$360,025.56
Contingency Reserve Fund	\$150,000.00



11. Repayment of moneys borrowed from reserve funds

Total Expenditures: **\$3,181,920.56**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from
the previous budget year **\$ 250,000.00**

2. Accumulated Deficit – Local revenue expenditures carried forward
from the previous budget year **\$ 0**

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 year:

a. BC Assessment	\$ 21,000.00
b. RDOS Agreement	\$ 100,000.00
c. Penticton Indian Band Waste Management	\$ 13,144.00
d. Hospital District	\$ 118,000.00
e. City of Penticton Library Agreement	\$ 37,000.00
f. City of Penticton Fire Agreement	\$ 327,500.00
g. Penticton Sewer Agreement	\$ 32,000.00

Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Capital Reserve Fund

Beginning balance as of January 1, 2021: \$1,300,345.00

Transfers out

- a. to local revenue account: \$186,244.00
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from local revenue account: \$360,025.56
- b. from Capital reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$19,900.71

Ending balance as of December 31, 2021: \$1,494,027.27

2. Contingency Reserve Fund

Beginning balance as of January 1, 2021 : \$278,707

Transfers out

- a. to local revenue account: \$
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from local revenue account: \$150,000
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$5,787.54

Ending balance as of December 31 2021: \$434,494.54



Appendix B
Development Cost Charge Budget and Reserve Fund Balances

A. Development Cost Charge Current Year Budget

Revenues:

1. Development cost charge revenues to be collected in current year	
(a) Transportation Facilities	\$0
(b) Water Facilities	\$0
(c) Sewer Facilities	\$0
Total Development Cost Charge Revenues:	\$0

Expenditures:

Total Development Cost Charge Expenditures:	\$0
--	------------

Balance:	\$0
-----------------	------------

B. Development Cost Charge Reserve Fund Balances

1. Transportation Facilities	
Beginning balance as of January 1, 2021 :	\$0
Transfers out	
a. to current year development cost charge revenues:	\$0
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$0
Interest earned in current year:	\$0
Ending balance as of December 31, 2021 :	\$0
2. Water Facilities	
Beginning balance as of January 1, 2021 :	\$0
Transfers out	
a. to current year development cost charge revenues:	\$0
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$0
Interest earned in current year:	\$0
Ending balance as of December 31, 2021 :	\$0
3. Sewer Facilities	
Beginning balance as of January 1, 2021 :	\$0
Transfers out	
a. to current year development cost charge revenues:	\$0



Transfers in

a. development cost charge revenues to be collected in current budget year (estimated):	\$0
---	-----

Interest earned in current year:	\$0
----------------------------------	-----

Ending balance as of December 31, 2021:	\$0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PENTICTON INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Penticton Indian Band Property Assessment Law, 2021*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Penticton Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Penticton Indian Band Property Taxation Law, 2021*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 14th day of May, 2021, at IR No. 1 in a video conference at the Penticton Indian Band Admin Office, in the Province of British Columbia.

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


Chief Greg Gabriel


Councillor Clint Gabriel


Councillor Fred Kruger


Councillor Timmothy Lezard


Councillor Charlene Roberds

Councillor Lesley Gabriel

Councillor Suzanne Johnson


Councillor Dolly Kruger

Councillor Vivian Lezard



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property Tax Revenues to be collected in budget year	
Property Tax	\$2,728,976.56
Property Tax — interest and penalties	\$15,000.00
Tax Certificate Fees	\$1,700.00
2. Proceeds from borrowing	
3. Moneys from Reserve Funds	
4. Moneys Borrowed from Reserve funds	
Total Revenues:	\$2,745,676.56

PART 2: EXPENDITURES

1. General Government Expenditures	
Allowance for Taxes in Dispute	\$35,000.00
Bad Debt Write off	\$20,000.00
Board of Review	\$5,000.00
General Administrative, includes: IT, Communication, Rcrds Mgt, HR	\$260,007.00
Intergovernmental Affairs Chief and Council	\$180,000.00
Local Government Services Administration	\$233,800.00
2. Protection Services	
City of Penticton Fire Protection	\$327,500.00
PIB Fire Protection	\$60,000.00
3. Transportation	
PIB Public Works	\$120,000.00
Roads and Streets	\$5,000.00



4. Recreation and Cultural Services	
Channel Land Maintenance	\$5,000.00
5. Community Development	
Daycare	\$40,000.00
Depreciation Expenses & Fixed Assets	\$12,000.00
Footprints	\$40,000.00
Home Owners Representation	\$2,000.00
Lands Department	\$60,000.00
PIB Utilities	\$49,200.00
Planning Engineering & Capital	\$180,000.00
6. Environment Health Services	
Natural Resources	\$20,000.00
7. Other Services	
BC Assessment	\$21,000.00
City of Penticton Sewer agreement	\$32,000.00
Hospital District	\$118,000.00
Library Services	\$37,000.00
Municipal Agreement RDOS	\$100,000.00
PIB Waste Management	\$13,144.00
8. Grants	
Homeowner Grants	\$450,000.00
9. Contingency Amounts	
Additional Contingency	\$60,000.00
10. Transfers into reserve funds	
Capital Reserve Fund	\$360,025.56
Contingency Reserve Fund	\$150,000.00
11. Repayment of moneys borrowed from reserve funds	
Total Expenditures:	\$2,995,676.56



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 250,000.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
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 year:

a. BC Assessment	\$ 21,000.00
b. RDOS Agreement	\$ 100,000.00
c. Penticton Indian Band Waste Management	\$ 13,144.00
d. Hospital District	\$ 118,000.00
e. City of Penticton Library Agreement	\$ 37,000.00
f. City of Penticton Fire Agreement	\$ 327,500.00
g. Penticton Sewer Agreement	\$ 32,000.00

Note: This Budget includes the attached Appendix.

Appendix A Reserve Fund Balances

1. Capital Reserve Fund	
Beginning balance as of January 1, 2021 :	\$ 1,300,345.00
Transfers in	
a. from local revenue account:	\$ 360,025.56
Interest earned in current year:	\$ 22,415.00
Ending balance as of December 31, 2021:	\$ 1,682,785.56
2. Contingency Reserve Funds	
Beginning balance as of January 1, 2021 :	\$ 278,707
Transfers in	
a. from local revenue account:	\$ 150,000
Interest earned in current year:	\$ 5,787.54
Ending balance as of December 1, 2021:	\$ 434,494.54



Appendix B

Development Cost Charge Budget and Reserve Fund Balances

A. Development Cost Charge Current Year Budget

Revenues:

1. Development cost charge revenues to be collected in current year	
(a) Transportation Facilities	\$0
(b) Water Facilities	\$0
(c) Sewer Facilities	\$0

Total Development Cost Charge Revenues: \$0

Expenditures:

Total Development Cost Charge Expenditures: \$0

Balance: \$0

B. Development Cost Charge Reserve Fund Balances

1. Transportation Facilities	
Beginning balance as of January 1, 2020 :	\$0
Transfers out	
a. to current year development cost charge revenues:	\$0
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$0
Interest earned in current year:	\$0
Ending balance as of December 31, 2020:	\$0
2. Water Facilities	
Beginning balance as of January 1, 2020 :	\$0
Transfers out	
a. to current year development cost charge revenues:	\$0
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$0
Interest earned in current year:	\$0
Ending balance as of December 31, 2020:	\$0
3. Sewer Facilities	
Beginning balance as of January 1, 2020 :	\$0
Transfers out	
a. to current year development cost charge revenues:	\$0



Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated);	\$0
Interest earned in current year:	\$0
Ending balance as of December 31, 2020:	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

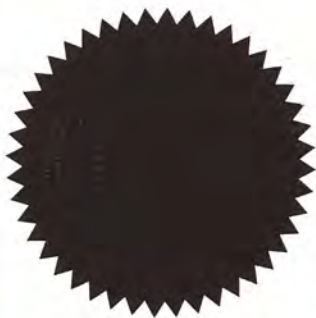
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PENTICTON INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Tax Rates Law, 2021*.

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 *Penticton Indian Band Property Assessment Law, 2021*;

“First Nation” means the Penticton 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Penticton Indian Band Property Taxation Law, 2021*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 14th day of May, 2021, at IR No 1 in



a meeting conducted by video conference at the Penticton Indian Band Admin Office, in the Province of British Columbia.

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

Chief Greg Gabriel

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Councillor Charlene Roberds

Councillor Lesley Gabriel

Councillor Suzanne Johnson

Councillor Dolly Kruger

Councillor Vivian Lezard

SCHEDULE TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
Rates For District 1	
1 Residential	6.00780
2 Utilities	42.50350
4 Major Industry	12.57860
5 Light Industry	12.21920
6 Business and Other	12.47760
8 Recreational Property/Non-Profit Organization	7.71890
9 Farm	20.99720
Rates For District 2	
1 Residential	5.60596
2 Utilities	37.45874
4 Major Industry	12.5786
5 Light Industry	12.2192
6 Business and Other	12.4776
8 Recreational Property/Non-Profit Organization	7.7189
9 Farm	18.05744



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

***Penticton Indian Band
Development Cost Charges Law, 2020***

Dated at Kamloops, British Columbia this 9th day of February, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PENTICTON INDIAN BAND
DEVELOPMENT COST CHARGES LAW, 2020
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SCHEDULES

- I Calculation of Development Cost Charges
- II Complaint to Administrator Respecting Development Cost Charges

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands, including the imposition of development cost charges;
- B. The Council of the Penticton Indian Band deems it to be in the best interests of the Band to make a law for the imposition of development cost charges to assist the Band to pay the capital costs of providing, constructing, altering, or expanding sewage, water, and transportation facilities, in order to serve, directly or indirectly, the development in respect of which such charges are imposed;
- C. The Council has developed the Penticton Indian Band's Long Term Capital Plan dated February 2, 2018 to support the development cost charges imposed by this Law;
- D. The Council enacted the *Penticton Indian Band Development Charges Law, 2018* and wishes to repeal that law; and
- E. The Council 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 Penticton Indian Band duly enacts as follows:

**PART I
CITATION**

Citation

- 1. This Law may be cited as the *Penticton Indian Band Development Cost Charges Law, 2020*.



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;
- “administrator” means a person appointed by Council under subsection 3(1) to administer this Law;
- “assist factor” means that percentage of the capital costs of each development cost charge class that will be paid by the Band;
- “Band” means the Penticton Indian Band, being a band named in the schedule to the Act;
- “Board” means the First Nations Financial Management Board established under the Act;
- “building” means any structure used or intended for supporting or sheltering any use or occupancy and includes a manufactured home;
- “capital costs” includes planning, engineering and legal costs directly related to the work for which a capital cost may be incurred, and interest costs incurred by the Band that are directly related to the work;
- “certificate of possession” means a certificate of possession issued to a member of the Band pursuant to ss. 20(2) of the *Indian Act*;
- “commercial development” means a development used or intended to be used for the carrying on of any business, including the provision or sale of goods, accommodation, entertainment, meals or services, but excludes an industrial or residential development;
- “Council” means the elected Chief and Council of the Band;
- “developer” means any person or firm authorized by the parcel holder to represent the parcel holder of the land on the reserves to be developed or a lessee of that land, who will be undertaking the development of that land;
- “development” means the construction, alteration, excavation or improvement of land, building or other structure that requires the installation of any works and services under the Subdivision Law and that requires a development permit or subdivision permit, or both, in accordance with that law;
- “development approval” means the approval of the Band for the development of a parcel as evidenced by the issuance of a development permit as detailed in the Subdivision Law;
- “development cost charge” means an amount levied under subsection 5(1);
- “development cost charge class” means a class of works, for which development cost charges are levied under this Law;
- “dwelling unit” means one (1) or more habitable rooms having collectively its or their own entrance from the exterior, used or intended to be used for the residential accommodation of not more than one (1) person or family, having provision for living, sleeping and sanitary facilities and containing or providing for not more than one (1) cooking facility;
- “expenditure law” means an expenditure law enacted by Council under paragraph 5(1)(b) of the Act;
- “gross floor area” means the combined area of all floors within a building, including any basement or cellar, measured to the inside surface of the exterior walls of the building;



- “gross site area” means the total area of land that is proposed for development in an application for a development permit under the Subdivision Law;
- “highway” means a road, street, lane, walkway, trail, path, thoroughfare, bridge, viaduct and any other way open to public use, other than a private road on a parcel held under a certificate of possession that is not open for use by the public;
- “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;
- “industrial development” means a development used or intended to be used for manufacturing, production, assembly, testing, warehousing, distribution or storage of products or materials;
- “interest”, in relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “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;
- “parcel” means any lot, block, or other area on the reserves but does not include a Road or portion thereof unless the Road is included within the surveyed parcel;
- “parcel area” means the total area of land of a parcel;
- “parcel holder” means the registered lessee of a parcel or a person holding a certificate of possession for a parcel;
- “person” includes an individual or group of individuals, a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “reserve” means Penticton I.R. 1, 2, and 3A set apart for the use and benefit of the Band within the meaning of the *Indian Act*;
- “residential (multi-family) development” means a development for residential purposes that does not include single-family residential, or two-family residential development;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting, which said meeting may be conducted by audio or video conferencing, or both, and may be executed in counterparts and sent electronically;
- “road” means a highway that affords the principal means of vehicular access to abutting parcels, and includes a road allowance;
- “secondary suite” means an additional dwelling unit that is contained within a single-family residential building;



- “single-family residential” means a detached building consisting of only one (1) dwelling unit, and may also include a secondary suite;
- “structure” means a construction of any kind whether fixed to, supported by or sunk into land or water;
- “subdivision” means the division of land into two (2) or more parcels by any means, including by survey plan or by a metes and bounds description;
- “subdivision approval” means the final approval of the Band of a subdivision of a parcel as detailed in the Subdivision Law;
- “Subdivision Law” means the Band’s Subdivision, Development and Servicing Bylaw No. 2020-01, as may be amended or replaced from time to time;
- “two-family residential” means a detached building consisting of two (2) dwelling units;
- “Zone A” means that part of the map in Schedule I shown outlined in bold;
- “Zone B” means that part of the map in Schedule I shown in hatch.

(2) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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(5)(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

Administration

3.(1) Council must appoint an administrator to administer and enforce this Law on the terms and conditions set out in the resolution.

(2) The administrator must administer and enforce this Law and undertake such further duties as specified by Council.

(3) The administrator must maintain a separate development cost charge reserve fund for each development cost charge class under this Law.

(4) The administrator must maintain records for all development cost charges imposed and collected.

(5) The administrator must report annually to Council on the administration of this Law, which report must include, for each development cost charge class,

- (a) the amount of development cost charges received;
- (b) the expenditures from each development cost charge reserve fund;
- (c) the balance in each development cost charge reserve fund account at the start and at the end of each calendar year;
- (d) any exemptions, credits, rebates or refunds of development cost charges;
- (e) a summary of the works completed and the works to be undertaken within each development cost charge class.

(6) The administrator must make available to the public, upon request, the considerations, information and calculations used to determine the development cost charges imposed under this Law, except that information respecting the contemplated acquisition costs and locations of specific properties need not be provided.



PART IV

IMPOSITION, CALCULATION AND PAYMENT OF DEVELOPMENT COST CHARGES

Establishment and Imposition of Development Cost Charges

4. (1) The following development cost charge classes are established:

(a) in Zone A:

(i) transportation;

(b) in Zone B:

(i) sewer,

(ii) water, and

(iii) transportation.

(2) Development cost charges are hereby imposed on, and must be paid by, every person who obtains

(a) a development approval; or

(b) a subdivision approval.

Calculation of Development Cost Charges

5.(1) Where a person, in compliance with all applicable laws, bylaws and policies, applies for

(a) a development approval, or

(b) a subdivision approval,

in Zone A or Zone B of Penticton Indian Reserve No. 1, the administrator must calculate the amount of development cost charges payable in relation to the application in accordance with this section and using the applicable charges and formula set out for Zone A or for Zone B, as applicable, in Schedule I.

(2) Where a type of development is not identified in Schedule I, the amount of development cost charges to be paid to the Band must be equal to the development cost charges that would have been payable for the most comparable type of development, as determined by the administrator.

(3) Where a development contains two (2) or more uses, the development cost charges must be calculated separately for each use within the development, and the total amount payable must be the sum of the development cost charges levied for all uses in the development.

(4) Where required by the administrator, the developer must provide to the administrator the calculation of the development cost charges payable under this Law, as determined and certified by a professional engineer who is registered and licensed under applicable provincial legislation.

Payment of Development Cost Charges

6.(1) Development cost charges levied under this Law must be paid in full to the Band at the time of, and as a condition of,

(a) development approval; or

(b) subdivision approval.

(2) In the case of a phased development, development cost charges are payable only in respect of the phase respecting which a subdivision approval or development approval is given.



Application of Development Cost Charges

7.(1) Despite subsections 4(2) and 6(1), no development cost charges are required to be paid where

- (a) the development does not impose any new capital cost burdens on the Band; or
- (b) development cost charges have previously been paid for the same development unless, as a result of a further development, new capital cost burdens will be imposed on the Band.

(2) For the purposes of subsection (1), a development imposes new capital cost burdens where it creates any new or additional demand on, or usage of, an existing or planned service or facility that is in a development cost charge class.

Exemptions from Development Cost Charges

8. Despite paragraph 4(2)(a), no development cost charges are required to be paid where a development approval authorizes the construction, alteration or extension of a building that will be owned and occupied by a member of the Band as a single-family residential dwelling unit, provided that in such cases the Band must pay, using moneys that are not local revenues, into the appropriate development cost charge reserve funds an amount equivalent to the development cost charges that would have been payable had the exemption not applied.

Developer Contributions under Written Agreement

9.(1) If a developer has, pursuant to a written agreement with the Band, provided or paid the cost of providing a specific service outside the boundaries of the parcel being developed that is included in the calculations used to determine the amount of development cost charges, the cost of the service must be deducted from the development cost charges otherwise owing for that development cost charge class.

(2) Where a service is included in the calculations used to determine the amount of a development cost charge and a developer has, pursuant to a written agreement with the Band,

- (a) provided that service outside the boundaries of the parcel being developed, and
- (b) provided the service to a standard that exceeds the standard required by the Band,

the Band must offer a rebate of development cost charges for the incremental portion of costs beyond the standard required by the Band for that development cost charge class.

PART V

USE OF DEVELOPMENT COST CHARGES

Management and Use of Development Cost Charges

10.(1) The Band must establish by an expenditure law a separate development cost charge reserve fund for each development cost charge class.

(2) All development cost charges paid to the Band under this Law, including for greater certainty amounts paid under section 6, must be deposited in the appropriate development cost charge reserve fund established for each development cost charge class.

(3) Money in development cost charge reserve funds, together with interest on it, must be used only

- (a) to pay the capital costs of providing, constructing, altering, improving, replacing or expanding sewer, water, and transportation facilities that relate directly or indirectly to the development in respect of which the development cost charge was collected;
- (b) to pay the principal of and interest on a debt incurred by a Band as a result of an expenditure under paragraphs (a);



- (c) to pay a person subject to a development cost charge for some or all of the capital costs the person incurred in completing a project described in paragraph (a) if
 - (i) the project was completed under a written agreement between the person and the Band, and
 - (ii) the project is included in the calculations used to determine the amount of that development cost charge.
- (4) All payments made under subsection (3) must be authorized by an expenditure law.
- (5) Moneys in a development cost charge reserve fund that are not immediately required may be invested or reinvested by the administrator only 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.

Transfer of Development Cost Charges

11.(1) The Band may transfer moneys in a development cost charge reserve fund to another development cost charge reserve fund, where the amount to the credit of a reserve fund is greater than required for the purpose for which the reserve fund was established.

- (2) A transfer under subsection (1) must be authorized by an expenditure law.

Borrowing from a Development Cost Charge Reserve Fund

12.(1) The Band may borrow from a development cost charge reserve fund for the purposes of a capital purpose reserve fund where

- (a) the moneys in the originating reserve fund are not currently required for its purpose; and
- (b) the Band has a reserve fund established for a capital purpose for which it requires the moneys.
- (2) Where moneys are borrowed under subsection (1), the Band must repay to the originating reserve fund, no later than the time when the money is needed for the purposes of that reserve fund,
 - (a) the amount borrowed; and
 - (b) an amount equivalent to the interest that would have been earned on the amount had it remained in the originating reserve fund.
- (3) Interest paid under paragraph (2)(b) must be at a rate that is at or above the prime lending rate set from time to time by the principal banker to the Band.
- (4) In the event the Board assumes third-party management of the Band's local revenue account in accordance with the Act, the Board may, acting in the place of the Council, borrow moneys from a development cost charge reserve fund where it determines that such borrowing is necessary to meet the financial obligations of the Band.
- (5) Borrowing from a reserve fund under this section must be authorized by an expenditure law.



PART VI

REFUNDS OF DEVELOPMENT COST CHARGES

Refund of Development Cost Charges

13.(1) A developer may apply to the administrator for a refund of development cost charges previously paid by the developer in whole or in part when the subdivision or development approval is cancelled, provided that an application for a refund is made within six (6) months of the cancellation, as the case may be, and a new or replacement subdivision or development approval application has not been received or approved in respect of the parcel.

(2) Upon application under subsection (1), the administrator must determine whether the applicant qualifies for a refund of development cost charges and, if so, refund the development cost charges.

PART VII

COMPLAINTS TO ADMINISTRATOR

Complaints to Administrator

14.(1) A developer may, within seven (7) days of receiving from the administrator the calculation of development cost charges under subsection 5(1), make a complaint to the administrator in writing.

(2) A complaint may only be made respecting one or more of the following:

- (a) there is an error or omission respecting the calculation of the development cost charges; and
- (b) an exemption has been improperly applied.

(3) A complaint must be made in the form set out in Schedule II and delivered to the administrator and must include any reasons in support of the complaint.

(4) Within twenty-one (21) days after receipt of a complaint, the administrator must review the matter and attempt to resolve the complaint.

(5) If the administrator concludes that the development cost charges were improperly calculated or levied and the developer is owed a refund, the administrator must correct the error and refund to the developer the excess development cost charges paid.

(6) If the administrator concludes that the development cost charges were improperly calculated or levied and that further amounts are owed by the developer, the developer must pay the balance of the development cost charges owing within ten (10) days of notice from the administrator.

(7) The administrator must provide a report to Council in respect of each complaint received under this section, which report must include the nature of the complaint and the resolution of the complaint, if any.

(8) Where a developer makes a complaint under this Law, the developer must pay when due the full amount of the development cost charges assessed and such payment will not prejudice the developer's rights in respect of the complaint.

PART VIII

GENERAL PROVISIONS

Validity

15. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay a development cost charge under this Law be affected by

- (a) an error or omission in a valuation or a determination made by the administrator; or



- (b) a failure of the Band or the administrator to do something within the required time.

Notices

16.(1) Where in this Law a notice is required to be given and 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;
 - (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.
- (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

17.(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

18.(1) The *Penticton Indian Band Development Charges Law, 2018* is hereby repealed in its entirety.

Force and Effect

19. 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 1st day of December, 2020, at the Penticton Indian Band, in the Province of British Columbia.

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

Chief Greg Gabriel

Councillor Elliott Tonasket

Councillor Suzanne Johnson

Councillor Fred Kruger

Councillor Charlene Roberds

Councillor Clint George

Councillor Carlene George

Councillor Vivian Lezard

Councillor Inez Pierre



SCHEDULE I

CALCULATION OF DEVELOPMENT COST CHARGES

PART 1 – CHARGES APPLICABLE FOR ZONE “A” SHOWN ON MAP FOLLOWING

Development cost charges for TRANSPORTATION FACILITIES

1. Development cost charges are payable for transportation facilities as follows:

<u>Type of Development</u>	<u>Development cost charge</u>
Single-family residential	\$ 549 per dwelling unit
Two-family residential	\$ 549 per dwelling unit
Residential (multi-family)	\$ 355 per dwelling unit
Commercial Development	\$ 7.53 per metre ² of gross floor area
Industrial Development	\$ 7.53 per metre ² of gross site area

2. The assist factor for transportation facilities is zero percent (0%).



PART 2 – CHARGES APPLICABLE FOR ZONE “B” SHOWN ON MAP FOLLOWING

Development cost charges for TRANSPORTATION FACILITIES

1. Development cost charges are payable for transportation facilities as follows:

Type of Development	Development cost charge
Single-family residential	\$ 549 per dwelling unit
Two-family residential	\$ 549 per dwelling unit
Residential (multi-family)	\$ 355 per dwelling unit
Commercial Development	\$ 7.53 per metre ² of gross floor area
Industrial Development	\$ 7.53 per metre ² of gross site area

2. The assist factor for transportation facilities is zero percent (0%)

Development cost charges for WATER FACILITIES

1. Development cost charges are payable for water facilities as follows:

Type of Development	Development cost charge
Single-family residential	\$ 1,740 per dwelling unit
Two-family residential	\$ 1,740 per dwelling unit
Residential (multi-family)	\$ 1,438 per dwelling unit
Commercial Development	\$ 6.81 per metre ² of gross floor area
Industrial Development	\$ 6.81 per metre ² of gross site area

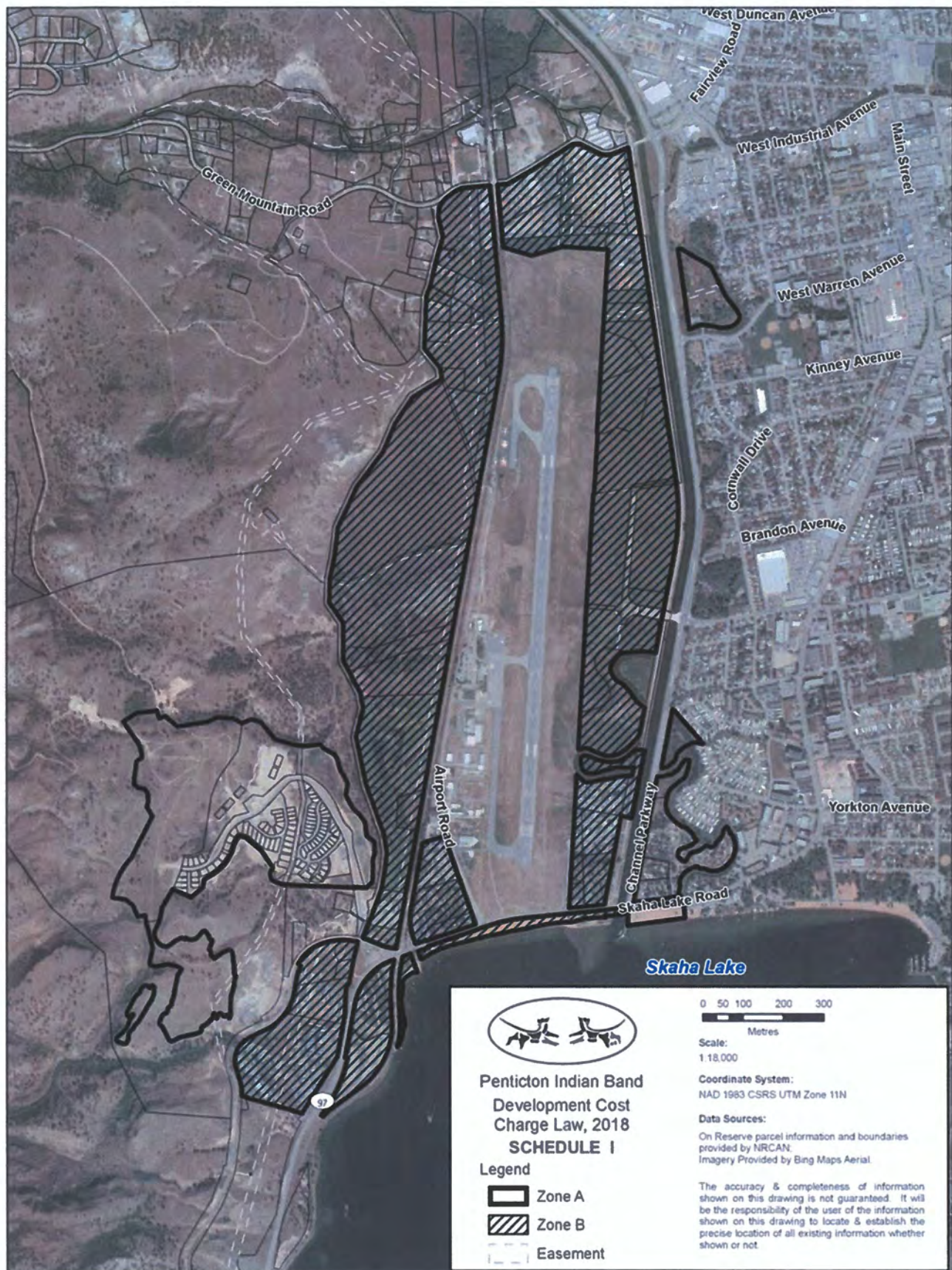
2. The assist factor for water facilities is zero percent (0%).

Development cost charges for SEWER FACILITIES

1. Development cost charges are payable for sewer facilities as follows:

Type of Development	Development cost charge
Single-family residential	\$ 344 per dwelling unit
Two-family residential	\$ 344 per dwelling unit
Residential (multi-family)	\$ 284 per dwelling unit
Commercial Development	\$ 1.94 per metre ² of gross floor area
Industrial Development	\$ 1.94 per metre ² of gross site area

2. The assist factor for sewer facilities is zero percent (0%).





SCHEDULE II

COMPLAINT TO ADMINISTRATOR RESPECTING DEVELOPMENT COST CHARGES

TO: Administrator for the Penticton Indian Band
RR# 2 Site 80 Comp 19
Penticton, British Columbia V2A 6J7

PURSUANT to the provisions of the *Penticton Indian Band Development Cost Charges Law, 2020*, I hereby make a complaint respecting the imposition of development cost charges on the development on the following interest in reserve lands:

[description of the development/interest]

This complaint is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the complaint in as much detail as possible)

Applicant's mailing address to which a reply to the complaint is to be sent:

Name of Complainant (please print)

Signature of Complainant (or
representative)

Dated: _____, 20__



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Property Assessment Law, 2021

Dated at Kamloops, British Columbia this 18th day of March, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Penticton Indian Band Property Assessment Law, 2021

**PENTICTON INDIAN BAND
PROPERTY ASSESSMENT LAW, 2021**

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SCHEDULES

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IV	Assessment Notice
V	Request for Reconsideration of Assessment
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VII	Notice of Withdrawal
VIII	Notice of Hearing
IX	Order to Attend Hearing/Produce Documents
X	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands;

B. The Council of the Penticton Indian Band deems it to be in the best interests of the Penticton Indian Band to make a law for such purposes;

C. The Council of the Penticton Indian Band enacted the *Penticton Indian Band Property Assessment Law, 2015* on September 15, 2015, and it was approved by the First Nations Tax Commission on October 28, 2015, and amended on September 20, 2016;

D. The Council of the Penticton Indian Band now desires to repeal the *Penticton Indian Band Property Assessment Law, 2015*, as amended, and to request the First Nations Tax Commission to approve this *Penticton Indian Band Property Assessment Law, 2021*, pursuant to section 31 of the *First Nations Fiscal Management Act*; and



Penticton Indian Band Property Assessment Law, 2021

E. The Council of the Penticton 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 Penticton Indian Band duly enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Penticton Indian Band Property Assessment Law, 2021*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

- “Act” means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;
- “assessable property” means an interest in reserve lands that is liable to assessment under this Law;
- “assessed value” means the market value of land or improvements, or both, comprising an interest in reserve lands as if the land or improvements, or both, were held in fee simple off the reserve, as determined under this Law;
- “assessment” means a valuation and classification of an interest in reserve lands;
- “Assessment Notice” means a notice containing the information set out in Schedule IV;
- “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, a revised assessment roll and an assessment roll referenced in subsection 9(3);
- “assessor” means a person appointed by 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;
- “Council” has the meaning given to that term in the Act;
- “holder”, in relation to an interest in reserve lands, means a person
 - (a) in possession of the interest,
 - (b) entitled through a lease, licence or other legal means to the interest,
 - (c) in actual occupation of the interest, or
 - (d) who is a trustee of the interest;
- “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 relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “land” includes
 - (a) land covered by water,



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- (b) quarries, and
- (c) sand and gravel,
- but does not include coal or other minerals;
- “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 VI;
- “Notice of Hearing” means a notice containing the information set out in Schedule VIII;
- “Notice of Withdrawal” means a notice containing the information set out in Schedule VII;
- “Order to Attend Hearing/Produce Documents” means an order containing the information set out in Schedule IX;
- “party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;
- “Penticton Indian Band” means the Penticton Indian Band, being a band named in the schedule to the Act;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” means the categories of interests in reserve lands established in subsection 5(10) for the purposes of assessment and taxation;
- “Province” means the province of British Columbia;
- “reserve” means a reserve of the Penticton Indian Band 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 11 of this Law;
- “supplementary assessment roll” means an assessment roll under section 18;
- “tax administrator” means the person appointed by Council to that position under the Taxation Law;
- “Taxation Law” means the *Penticton Indian Band Property Taxation Law, 2021*;
- “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 Penticton Indian Band, and all penalties, interest and costs



Penticton Indian Band Property Assessment Law, 2021

added to taxes under such a law.

(2) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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 5(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.

(4) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

**PART III
ADMINISTRATION**

Assessor

3.(1) 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 Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in reserve lands.

**PART IV
ASSESSED VALUE**

Assessment and Valuation

5.(1) The assessor must assess

- (a) all interests in reserve lands that are subject to taxation under the Taxation Law;
- (b) all interests for which payments-in-lieu may be accepted by Council; and
- (c) non-taxable interests, when requested to do so by Council.

(2) For the purpose of determining the assessed value of an interest in reserve lands 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 reserve lands for an assessment roll is to be determined as if on the valuation date

(a) the interest was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to an interest in reserve lands referred to in paragraphs 17(3)(b) and (d) and the assessed value of an interest referred to in that section for an assessment roll must be determined as if on the valuation date the interest 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 reserve lands 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 reserve lands and must enter the assessed value of the interest 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:



Penticton Indian Band Property Assessment Law, 2021

- (a) present use;
 - (b) location;
 - (c) original cost;
 - (d) replacement cost;
 - (e) revenue or rental value;
 - (f) selling price of the interest in reserve lands and comparable interests;
 - (g) economic and functional obsolescence; and
 - (h) any other circumstances affecting the value of the interest.
- (8) Without limiting the application of subsections (5) and (6), an interest in reserve lands used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the interest of a going concern.
- (9) Where the Penticton Indian Band or the Minister, in a lease or other instrument granting an interest in reserve lands, places a restriction on the use of the interest, other than a right of termination or a restriction on the duration of the interest, the assessor must consider the restriction.
- (10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.
- (11) The assessor must
- (a) assess interests in reserve lands according to the property classes established under subsection (10); and
 - (b) use the provincial classification rules for each property class.
- (12) Where an interest in reserve lands falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the interest attributable to each class and assess the interest according to the proportion each share constitutes of the total assessed value.
- (13) Where two (2) or more persons are holders of an interest in reserve lands, the assessor may choose to assess the interest in the name of any of those persons or in the names of two (2) or more of those persons jointly.
- (14) If a building or other improvement extends over more than one (1) interest in reserve lands, those interests, if contiguous, may be treated by the assessor as one interest and assessed accordingly.
- (15) 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 interest in reserve lands, 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 reserve lands.
- (16) Except as otherwise provided in this Law, for the purposes of assessing interests in reserve lands 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

6. Notwithstanding any other provision in this Law, improvements designed, constructed or installed



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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*, RSBC 1996, c 111 are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(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 them and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any interest in reserve lands and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in reserve lands 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 in respect of each interest in reserve lands:

(a) the name and last known address of the holder of the interest;

(b) a short description of the interest;

(c) the classification of the interest;

(d) the assessed value by classification of the interest;

(e) the total assessed value of the interest;

(f) the net assessed value of the interest 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 56 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.



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Certification by Assessor

10. 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 X 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

- 11.(1) No later than March 31 after the certification of the assessment roll under section 10, 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 X 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 10.

Validity of Assessment Roll

12. 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 Penticton Indian Band until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

- 13.(1) On receipt by Council, the assessment roll is open to inspection in the Penticton Indian Band office by any person during regular business hours.
- (2) In addition to inspection under subsection (1), 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



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a declaration in substantially the form set out in Schedule III

- (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

14.(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 13(1) or are otherwise accessible to the public.

Chargeholders

15.(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

16.(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 reserve lands assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in reserve lands are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the interest assessed, without giving the full description of each interest as it appears in the assessment roll.

(6) Subject to subsection 13(3) and subsection (7), the assessor must provide the information contained in the current Assessment Notice to any person who requests it and pays to the assessor a fee in the amount prescribed from time to time under the *Assessment Act*, RSBC 1996, c 20 for obtaining an assessment notice.

(7) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (6).



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PART VII
ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, 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 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, 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 reserve lands; 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 becoming subject to taxation, or
- (ii) land or improvements, or both, that were previously subject to taxation ceasing 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 18, 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 reserve lands affected.

Supplementary Assessment Roll

18.(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 reserve lands

(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 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



Penticton Indian Band Property Assessment Law, 2021

of the taxation year in which the assessment roll certified under section 10 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 reserve lands

- (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 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, 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 7(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) Where, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, the assessor determines that property that was exempt from taxation under the Taxation Law has become taxable, the assessor must make entry on a supplementary assessment roll.

(4) In addition to supplementary assessments under subsections (1), (2) and (3), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(5) 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.

(6) 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.

(7) 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.

(8) 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.

(9) 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 reserve lands affected.

(10) 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 10 in respect of the assessable property affected.



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(11) Despite subsection (10), a supplementary assessment roll issued under subsection (3) is deemed to be effective as of the date the affected property became taxable under the Taxation Law.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(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 twenty-one (21) 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 V; and

(c) include any reasons in support of the request.

(4) The assessor must, no later than twenty-one (21) days after the end of the twenty-one (21) day period referenced in paragraph (3)(a), consider the request for reconsideration and advise the person who requested the reconsideration that

(a) the assessor confirms the assessment; or

(b) the assessor has determined that the assessable property should have been assessed differently, and that the assessor offers 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

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(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 practising or non-practising member in good standing 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 may consist of at least one (1) member who is a member of the



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Penticton Indian Band but not a member of 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, 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

21.(1) The Penticton Indian Band 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 20(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 of the Assessment Review Board required under this Law or expressly authorized by Council, calculated in accordance with subsection (2).

(2) The remuneration under subsection (1) must be calculated as follows:

(a) a member of the Assessment Review Board must be paid the applicable per diem rate where the member spends more than four (4) hours of time on the activities of the Assessment Review Board in a twenty-four (24) hour day; and

(b) a member of the Assessment Review Board must be paid one-half ($\frac{1}{2}$) of the applicable per diem rate where the member spends four (4) hours or less of time on the activities of the Assessment Review Board in a twenty-four (24) hour day.

(3) The Penticton Indian Band must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out their duties.

Conflicts of Interest

22.(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 Penticton Indian Band or a member of Council;

(c) is an employee of the Penticton Indian Band; or

(d) has financial dealings with the Penticton Indian Band, 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 Penticton Indian Band does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.



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(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, 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

24. 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

25. 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

26. 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

27. The Assessment Review Board must

- (a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and
- (b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the Penticton Indian Band 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, and
- (c) an administration fee of thirty dollars (\$30),



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to the assessor within forty-five (45) 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) An appeal is commenced by delivery of a completed Notice of Appeal, a copy of the Assessment Notice, and the required administration fee to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the assessable property;
- (b) the assessment classification of the assessable property;
- (c) the applicability of an exemption to the assessable 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.

(5) The assessor must, as soon as possible after a Notice of Appeal is received,

- (a) deliver a copy of the Notice of Appeal to the chair and to the Penticton Indian Band; and
- (b) deliver the administration fee collected under paragraph (1)(c) to the Penticton Indian Band.

Agents and Solicitors

29. 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

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(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 ten (10) 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 an interest in reserve lands affected by an assessor recommendation under subsection 17(1) where the recommendation

- (a) results in a decrease in the assessed value of the interest;
- (b) does not change the classification of the interest; and
- (c) does not result in the removal of an exemption.

(4) In any year where the Assessment Review Board will conduct more than one (1) hearing, the chair must, where possible, schedule the hearings on the same day or on consecutive days.

Parties

31. The parties in a hearing, except as provided in subsection 30(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



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assessor recommendation, upon request by that person.

Delivery of Documentation

32.(1) The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

(2) The chair may, in respect of an appeal,

(a) require the assessor to provide any relevant document or record obtained or created in respect of an assessment that is in the custody or control of the assessor, subject to privilege;

(b) require a party to provide relevant documents and records in advance of a hearing.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(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

35.(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*.



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Maintaining Order at Hearings

36.(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

37.(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

38.(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

39. 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

40. 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

41.(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 Produce Documents

42.(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



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(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 Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(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*, RSBC 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 Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; 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*, RSBC 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 the Supreme Court of British Columbia for an order directing a person to comply with an order under this section.

Adjournments

43. 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

44. 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

45.(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 the Supreme Court of British Columbia or to the Federal Court of Canada 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.



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Matters before the Courts

46. 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

47.(1) A complainant may withdraw an appeal under this Part by

- (a) delivering a Notice of Withdrawal to the assessor if a Notice of Hearing has not been delivered in respect of the appeal; or
- (b) delivering a Notice of Withdrawal to the Assessment Review Board if a Notice of Hearing has been delivered in respect of the appeal.

(2) Upon receipt of a Notice of Withdrawal

- (a) under paragraph (1)(a), the assessor must advise the chair and the Penticton Indian Band that the appeal is withdrawn and will not proceed; and
 - (b) under paragraph (1)(b), the Assessment Review Board must dismiss the appeal and notify the parties that the appeal has been dismissed.
- (3) For greater certainty, if a Notice of Hearing has been issued but not delivered, paragraph (1)(b) applies.

Delivery of Decisions

48.(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, 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 fifty dollars (\$50).

(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

49.(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 First Nation's administrative office, or with the First Nation's legal counsel; 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 corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.



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- (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

50.(1) An appeal lies to the Supreme Court of British Columbia from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

**PART XI
GENERAL PROVISIONS**

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board 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 interest in reserve lands 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

52. Notwithstanding section 51,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) 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

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an



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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 Penticton Indian Band, tax administrator or the assessor to do something within the required time.

Notices

54.(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

55.(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

56. The *Penticton Indian Band Property Assessment Law, 2015*, as amended, is hereby repealed in its entirety.



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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 19 day of January, 2021, at Penticton, in the Province of British Columbia.

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

Chief Greg Gabriel

Councillor Clint Gabriel

Councillor Lesley Gabriel

Councillor Suzanne Johnson

Councillor Fred Kruger

Councillor Dolly Kruger

Councillor Timmothy Lezard

Councillor Vivian Lezard

Councillor Charlene Roberds



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SCHEDULE I
PROPERTY CLASSES

- Class 1 - Residential
- Class 2 - Utilities
- Class 4 - Major Industry
- Class 5 - Light Industry
- Class 6 - Business and Other
- Class 8 - Recreational Property/Non-Profit Organization
- Class 9 - Farm



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SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR
FOR THE PENTICTON INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to subsection 7(1) of the *Penticton Indian Band Property Assessment Law, 2021*, 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:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the interest may be made on the basis of the information available to the assessor.

Assessor for the Penticton Indian Band

Dated: _____, 20____.



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SCHEDULE III

**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 *Penticton Indian Band Property Assessment Law, 2021*;
- (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____.



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SCHEDULE IV
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Penticton Indian Band and delivered to the Council of the Penticton Indian Band.

The following person(s) is/are the holders of the interest in reserve lands: [Name(s) & addresses]

The interest is classified as:

The assessed value by classification of the interest is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) 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 *Penticton Indian Band Property Assessment Law, 2021*. Within twenty-one (21) days after the end of the period during which you may request a reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that your interest should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) 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 *Penticton Indian Band Property Assessment Law, 2021* and must be delivered to the Assessor at the following address:

[address]

Assessor for the Penticton Indian Band

Dated: _____, 20____.



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SCHEDULE V
REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Penticton Indian Band
[address]

PURSUANT to the provisions of the *Penticton Indian Band Property Assessment Law, 2021*, I hereby request a reconsideration of the assessment of the following interest in reserve lands:

[description of the interest as described in the Assessment Notice]

I am: ____ a holder of the interest
____ named on the assessment roll in respect of this interest

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__.



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SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Penticton Indian Band
[address]

PURSUANT to the provisions of the *Penticton Indian Band Property Assessment Law, 2021*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in reserve lands:

[description of the interest, 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 must be enclosed with this Notice of Appeal.



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SCHEDULE VII
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Penticton Indian Band
[address]

PURSUANT to the provisions of the *Penticton Indian Band Property Assessment Law, 2021* I hereby withdraw my appeal of the assessment of the following interest in reserve lands:

Description of interest:

Date of Notice of Appeal:

Name of Complainant (please print)

Dated: _____, 20____

Signature of Complainant (or representative)



Penticton Indian Band Property Assessment Law, 2021

SCHEDULE VIII
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

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 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__ -



Penticton Indian Band Property Assessment Law, 2021

SCHEDULE IX
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Penticton Indian Band in respect of the assessment of _____ [describe interest in reserve lands].
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 _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__.



Penticton Indian Band Property Assessment Law, 2021

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Penticton Indian Band, hereby certify that this is the Penticton 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 *Penticton Indian Band Property Assessment Law, 2021*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Property Taxation Law, 2021

Dated at Kamloops, British Columbia this 18th day of March, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Penticton Indian Band Property Taxation Law, 2021

**PENTICTON INDIAN BAND
PROPERTY TAXATION LAW, 2021**

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SCHEDULES

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IX	Notice of Seizure and Assignment of Taxable Property
X	Notice of Sale of a Right to Assignment of Taxable Property
XI	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, and interests in reserve lands;

B. The Council of Penticton Indian Band deems it to be in the best interests of Penticton Indian Band to make a law for such purposes;

C. The Council of the Penticton Indian Band enacted the *Penticton Indian Band Property Taxation Law, 2015* on September 15, 2015, and it was approved by the First Nations Tax Commission on October



Penticton Indian Band Property Taxation Law, 2021

28, 2015, and amended on September 20, 2016;

D. The Council of the Penticton Indian Band now desires to repeal the *Penticton Indian Band Property Taxation Law, 2015*, as amended, and to request the First Nations Tax Commission to approve this *Penticton Indian Band Property Taxation Law, 2021*, pursuant to section 31 of the *First Nations Fiscal Management Act*; and

E. The Council of the Penticton 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 Penticton Indian Band duly enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Penticton Indian Band Property Taxation Law, 2021*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

- “Act” means the *First Nations Fiscal Management Act* and the regulations enacted under that Act;
- “assessed value” has the meaning given to that term in the Assessment Law;
- “Assessment Law” means the *Penticton Indian Band Property Assessment Law, 2021*;
- “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;
- “band administrator” means the appointed by the Council as band administrator in accordance with the *Penticton Indian Band Financial Administration Law, 2016*;
- “child” includes a child for whom a person stands in the place of a parent;
- “civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, SBC 2012, c 25;
- “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;
- “holder”, in relation to an interest in reserve lands, means a person
 - (a) in possession of the interest,
 - (b) entitled through a lease, licence or other legal means to the interest,
 - (c) in actual occupation of the interest, or
 - (d) who is a trustee of the interest;
- “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;



Penticton Indian Band Property Taxation Law, 2021

- “interest”, in relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “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 reserve lands 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 XI;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule X;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VII;
- “Penticton Indian Band” means the Penticton Indian Band, being a band named in the schedule to the Act;
- “Penticton Indian Band Entity” means
- (a) a corporation in which the Penticton Indian Band beneficially owns, directly or indirectly, shares
 - (i) having not less than seventy percent (70%) of the votes that could be cast at an annual meeting of the shareholders of the corporation, or
 - (ii) having not less than seventy percent (70%) of the fair market value of all of the issued shares of the capital stock of the corporation; or
 - (b) a partnership in which the Penticton Indian Band beneficially owns, directly or indirectly,
 - (i) not less than seventy percent (70%) of all voting rights of the partnership, or
 - (ii) interests in the partnership having not less than seventy percent (70%) of the fair market value of all of the interests in the partnership;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “principal residence” means the usual place where an individual makes their home;
- “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 reserve lands are registered;
- “related individual” means, in respect of a member of the Penticton Indian Band,
- (a) that member’s spouse, child, grandchild, great-grandchild, parent, grandparent, great-grandparent or guardian,
 - (b) the spouse of that member’s parent, grandparent, great-grandparent, child, grandchild or great-grandchild, or
 - (c) the child, grandchild, great-grandchild, parent, grandparent or great-grandparent of that member’s spouse;
- “reserve” means a reserve of the Penticton Indian Band within the meaning of the *Indian Act*;



Penticton Indian Band Property Taxation Law, 2021

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“spouse” includes a common law partner;

“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 VI;

“Tax Certificate” means a certificate containing the information set out in Schedule V;

“tax district” means a tax district established in section 10 for the purposes of setting tax rates that may be different from the tax rates set in another tax district;

“Tax Notice” means a notice containing the information set out in Schedule III;

“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 reserve lands 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 Penticton Indian Band, 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) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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.

(4) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

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 band administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the Penticton Indian Band.

(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 Penticton Indian Band’s local revenue account.



Penticton Indian Band Property Taxation Law, 2021

**PART IV
LIABILITY FOR TAXATION**

Application of Law

4. This Law applies to all interests in reserve lands.

Tax Liability

5.(1) Except as provided in Part V, all interests in reserve lands are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the Penticton Indian Band recoverable by the Penticton Indian Band in any manner provided for in this Law.

(3) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting their liability to taxation under this Law.

(4) Any person who is a holder of taxable property in any taxation year is liable to the Penticton Indian Band 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 greater certainty, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(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 Penticton Indian Band 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 Penticton Indian Band;
- (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 Penticton Indian Band 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

7.(1) The following interests in reserve lands are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsections (2) and (3), an interest held or occupied by the Penticton Indian Band, a Penticton Indian Band Entity, or a member of the Penticton Indian Band;
- (b) an interest occupied as a residence by one (1) or more members of the Penticton Indian Band and related individuals of those members and by no other persons, as their principal residence;
- (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;



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- (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) a building used as a public library and the land on which that building stands.
- (2) Where an interest in reserve lands is held by the Penticton Indian Band, a Penticton Indian Band Entity or a member of the Penticton Indian Band, as the case may be, and is wholly occupied by a person who is not the Penticton Indian Band, a Penticton Indian Band Entity or a member of the Penticton Indian Band,
- (a) the exemption in paragraph (1)(a) does not apply to the person who is not the Penticton Indian Band, a Penticton Indian Band Entity or a member of the Penticton Indian Band;
 - (b) that person is responsible for the taxes levied in respect of the interest; and
 - (c) the taxes are a liability only on that person.
- (3) Where an interest in reserve lands is occupied by the Penticton Indian Band, a Penticton Indian Band Entity or a member of the Penticton Indian Band and is also occupied by a person who is not the Penticton Indian Band, a Penticton Indian Band Entity or a member of the Penticton Indian Band,
- (a) the exemption in paragraph (1)(a) does not apply to that person;
 - (b) taxes under this Law must be levied in respect of that person's proportionate occupation of the interest; and
 - (c) the taxes are a liability only on that person.
- (4) An exemption in paragraph (1)(c) to (h) applies only to that portion of the interest that is used for the purposes for which the exemption is given.
- (5) Where subsection (4) applies to an interest that is a portion of a building, the exemption also applies to a proportionate part of the land on which the building stands.

PART VI
GRANTS

Grants for Surrounding Land

8. 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

9.(1) Council may provide for a grant to a holder of taxable property

- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the taxable 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 *Home Owner Grant Act*,



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RSBC 1996, c 194 if the holder's taxable property was subject to taxation by a local government,

(2) Grants provided under subsection (1)

(a) may be given only to a holder of taxable 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 taxable property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the taxable property in the current taxation year.

(3) For clarity, taxpayers may apply for a grant under paragraph 9(1)(b) by submitting the prescribed application to the tax administrator

(a) by July 2 of the current tax year; or

(b) after July 2 and on or before December 31 of the current tax year, but the unpaid taxes will be subject to the penalty and interest provisions at sections 21 and 22.

(4) 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 *Home Owner Grant Act*, RSBC 1996, c 194 if the holder's taxable property was subject to taxation by a local government.

(5) 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

TAX DISTRICTS AND LEVY OF TAX

Tax Districts

10. The following tax districts are established:

(a) tax district 1 includes those reserve lands specifically identified in Schedule I; and

(b) tax district 2 includes all reserve lands not included in tax district 1.

Tax Levy

11.(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 in each tax district.

(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 reserve lands.

(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 property.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(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 office of the Penticton Indian Band during normal business hours, by cheque, money order or cash, or by electronic payment as directed by the tax administrator.



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(3) Payment of taxes made by cheque or money order must be made payable to the Penticton Indian Band.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(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 in respect of each interest in reserve lands:

- (a) a description of the interest as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the interest;
- (c) the name and address of every person entered on the assessment roll with respect to the interest;
- (d) the assessed value by classification of the land and the improvements comprising the interest as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the interest 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 interest in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(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 taxable 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 taxable properties are assessed in the name of the same holder, any number of those taxable properties may be included in one Tax Notice.

(5) Where the holder of a charge on an interest 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 interest to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll



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- (a) the tax administrator may correct the tax roll for the current taxation year only; and
- (b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.
- (3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must, without delay, refund any excess taxes that have been paid, in accordance with section 6.
- (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.

Taxation Based on Supplementary Assessment

16.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) If a supplementary assessment roll has been prepared under the Assessment Law because, in the current taxation year, property that was exempt from taxation has become taxable, the tax levied in respect of the property must be prorated so that tax is payable only for the part of the year in which the property, or part of it, is taxable.

(3) Where subsection (2) applies, taxes levied for part of a taxation year are imposed on the date that the property has become taxable, despite subsection 11(4).

(4) Where a Tax Notice is given under this section, subsections 15(3) and (4) apply.

Subdivision

17.(1) If a taxable 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 taxable properties created by the subdivision in the same proportions as taxes would have been payable in respect of the taxable 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 taxable property under subsection (1) are the taxes payable in respect of the taxable 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 II, to a holder or a person who has disposed of an interest in reserve lands, 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).



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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 reserve lands 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 reserve lands, 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 any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion of the current year's taxes 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 current year's taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be part of the taxes.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to unpaid taxes from previous taxation years, with taxes imposed earlier being discharged before taxes imposed later and second, 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 Penticton Indian Band.

(2) Revenues raised include

- (a) taxes, including, for greater certainty, 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 or in accordance with section 13.1 of the Act.

Reserve Funds

25.(1) Reserve funds established by Council must

- (a) be established in an expenditure law; and
- (b) comply with this section.



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(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 Penticton Indian Band 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 Penticton Indian Band, 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 First Nations Financial Management Board has

(a) assumed third-party management of the Penticton Indian Band's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the Penticton Indian Band,

the First Nations Financial Management Board 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 5(2) is a debt recoverable by the Penticton Indian Band

(a) in any court of competent jurisdiction,

(b) in a proceeding before the civil resolution tribunal, and

(c) 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) Costs incurred by the Penticton Indian Band in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule IV; and

(b) are payable by the debtor as unpaid taxes.



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(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove their personal property from the reserve, or intends to dismantle or remove their 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.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures under Parts XIII, XIV or 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 taxable 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 reserve lands to which they pertain that attaches to the interest and binds subsequent holders of the interest.

(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 reserve lands.

(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 reserve lands.

(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



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- (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) 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.

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.



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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 Penticton Indian Band 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) 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 Penticton Indian Band 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 Crown-Indigenous Relations in writing of the sale of a right to an assignment of taxable property made under this Law.



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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 taxable property 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 Penticton Indian Band 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 Penticton Indian Band must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Crown-Indigenous Relations 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 Penticton Indian Band 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 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 taxable property.



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(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 Penticton Indian Band, and
- (b) second, to any other holders of registered interests in the taxable 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 First Nation

44.(1) If the right to assignment of taxable property is purchased by the Penticton Indian Band 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, the Penticton Indian Band 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 Penticton Indian Band 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) 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



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- (a) in the course of administering this Law or performing functions under it;
 - (b) in proceedings before the Assessment Review Board, the civil resolution tribunal, 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 interest in reserve lands 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,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) 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 Penticton Indian Band, 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 Penticton Indian Band, 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 Penticton Indian Band 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



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(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.

Repeal

52. The *Penticton Indian Band Property Taxation Law, 2015*, as amended, is hereby repealed in its entirety.



Penticton Indian Band Property Taxation Law, 2021

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 19 day of January, 2021, at Penticton, in the Province of British Columbia.

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

Chief Greg Gabriel

Councillor Clint Gabriel

Councillor Lesley Gabriel

Councillor Suzanne Johnson

Councillor Fred Kruger

Councillor Dolly Kruger

Councillor Timmothy Lezard

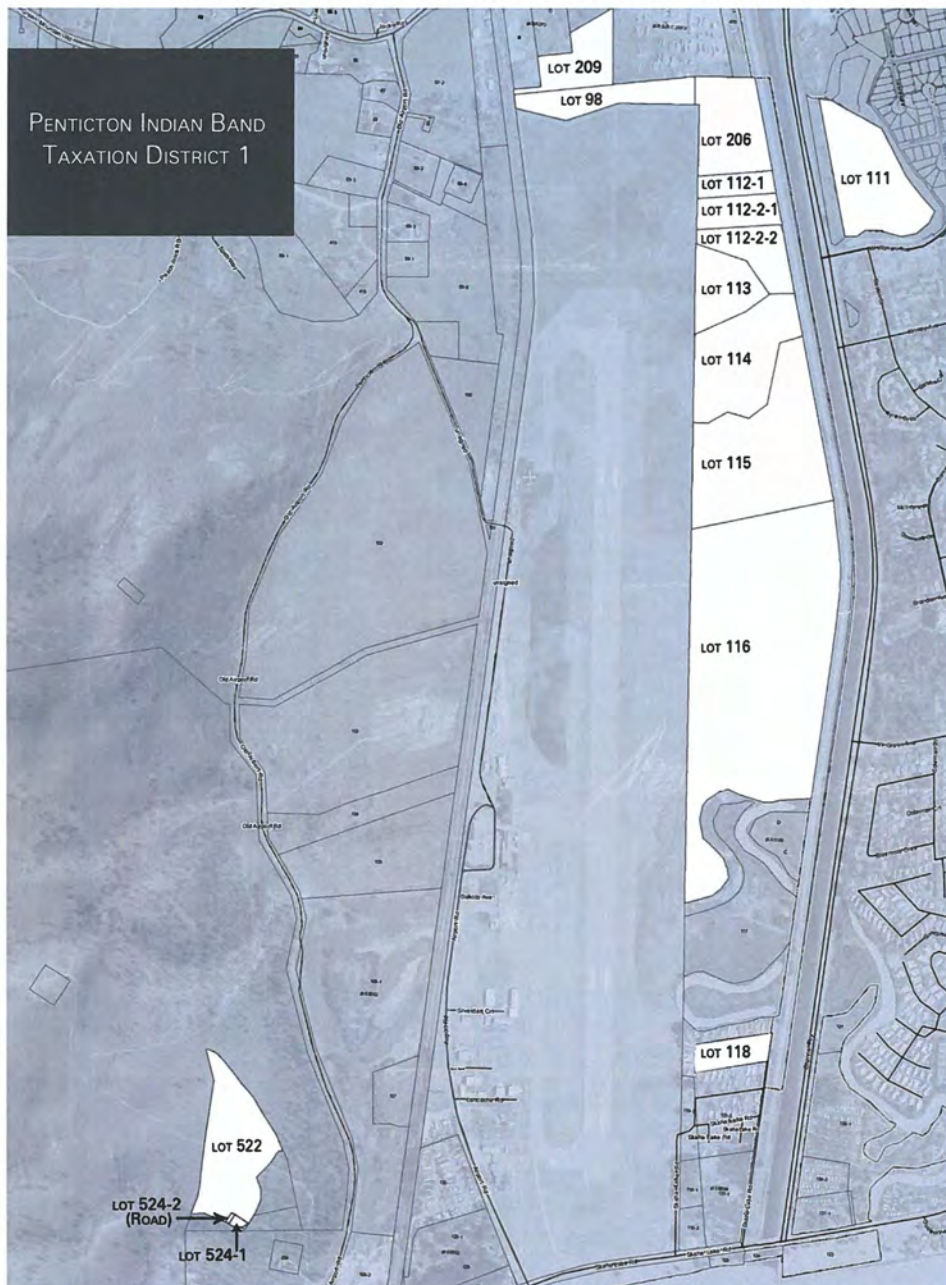
Councillor Vivian Lezard

Councillor Charlene Roberds



Penticton Indian Band Property Taxation Law, 2021

SCHEDULE I MAP OF PENTICTON INDIAN BAND TAX DISTRICT 1





Penticton Indian Band Property Taxation Law, 2021

SCHEDULE II

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE PENTICTON INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to subsection 18(1) of the *Penticton Indian Band Property Taxation Law, 2021*, 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 reserve lands:

(1)

(2)

(3)

Tax Administrator for the Penticton Indian Band

Dated: _____, 20____.



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SCHEDULE III
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

PURSUANT to the provisions of the *Penticton Indian Band Property Taxation Law, 2021*, taxes in the amount of _____ dollars (\$) are hereby levied with respect to the above-noted interest.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made electronically as directed by the tax administrator, or made at the offices of the Penticton Indian Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by [insert date] shall incur penalties and interest in accordance with the *Penticton Indian Band Property Taxation Law, 2021*.

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:	\$ _____
Costs: [insert details]	\$ _____
Total Payable:	\$ _____

Tax Administrator for the Penticton Indian Band

Dated: _____, 20____.



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SCHEDULE IV
COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

- | | |
|---|--------------------------------|
| 1. For preparation of a notice | \$50.00 |
| 2. For service of notice on each person or place
by the Penticton Indian Band | \$150 |
| 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: | |
| (a) in conducting a seizure and sale of
personal property under Part XIII,
not including costs otherwise recovered
under this Schedule; | \$80.00 per person
per hour |
| (b) in conducting an auction or tender under
Part XIV, not including costs otherwise
recovered under this Schedule | \$80.00 per person
per hour |
| 6. Actual costs incurred by the Penticton Indian Band
for carrying out the enforcement measures under Parts
XIII, XIV and XV will be charged based on receipts. | |



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SCHEDULE V
TAX CERTIFICATE

In respect of the interest in reserve lands described as: _____ and pursuant to the *Penticton Indian Band Property Taxation Law, 2021*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest 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 as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Penticton Indian Band

Dated: _____, 20____.



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SCHEDULE VI
TAX ARREARS CERTIFICATE

In respect of the taxable property described as: _____ and pursuant to the *Penticton Indian Band Property Taxation Law, 2021*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced taxable property, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

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 electronically as directed by the tax administrator, or paid at the offices of the Penticton Indian Band, located at [address] during normal business hours, by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Penticton Indian Band

Dated: _____, 20____.



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SCHEDULE VII

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 above-referenced 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:

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 subsection 30(1) of the *Penticton Indian Band Property Taxation Law, 2021*, 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 Penticton Indian Band

Dated: _____, 20____.



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SCHEDULE VIII

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 Penticton Indian Band will take place on _____, 20____ at _____ [AM/PM] at _____ [location].

The following personal property, seized pursuant to subsection 30(1) of the *Penticton Indian Band Property Taxation Law, 2021*, 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 Penticton 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 Penticton Indian Band

Dated: _____, 20____.



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SCHEDULE IX
NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 subsection 36(1) of the *Penticton Indian Band Property Taxation Law, 2021*, 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 Penticton 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.
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 Penticton 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 Penticton 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 Penticton Indian Band



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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, 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 constituting the taxable property.

9. Council of the Penticton Indian Band will, without delay, notify the Minister of Crown-Indigenous Relations 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 Penticton 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 taxable property.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 Penticton 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 *Penticton Indian Band Property Taxation Law, 2021*.

Tax Administrator for the Penticton Indian Band

Dated: _____, 20__ -



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SCHEDULE X
NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 Penticton Indian Band.

The public tender [auction] will take place on:

_____, 20__ at _____ [AM/PM] 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 Penticton 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 Penticton 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 Penticton 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 Penticton 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 Penticton 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



Penticton Indian Band Property Taxation Law, 2021

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 constituting the taxable property.

6. Council of the Penticton Indian Band will, without delay, notify the Minister of Crown-Indigenous Relations 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 taxable property.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 Penticton 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 *Penticton Indian Band Property Taxation Law, 2021*.

Tax Administrator for the Penticton Indian Band

Dated: _____, 20____



Penticton Indian Band Property Taxation Law, 2021

SCHEDULE XI
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 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 *Penticton Indian Band Property Taxation Law, 2021*.

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 Penticton Indian Band

Dated: _____, 20____.



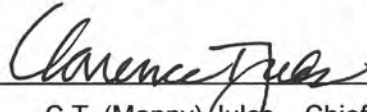
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Peters First Nation in the Province of British Columbia,

Peters First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PETERS FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Peters First Nation duly enacts as follows:

1. This Law may be cited as the *Peters First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Peters Band Property Assessment Law, 2015*.

“Council” has the meaning given to that term in the Act;

“First Nation” means the Peters First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Peters Band Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

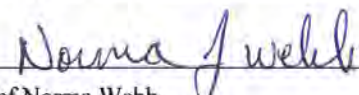
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(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 21th day of July, ²⁰²¹~~2020~~, at Peters First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief Norma Webb


Councillor Victoria Peters


Councillor David Peters



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|--------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 37,255.62 |

TOTAL REVENUES	\$ 37,255.62
-----------------------	---------------------

PART 2: EXPENDITURES

- | | |
|------------------------------------|--------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$ 14,000.00 |
| b. General Administrative | \$ 5,000.00 |
| c. Other General Government | \$ 1,713.00 |
| 2. Transportation | |
| a. Roads and Streets | \$ 16,042.00 |
| 3. Contingency Amount | |
| a. Contingency amount | \$ 500.62 |

TOTAL EXPENDITURES	\$ 37,255.62
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0 |

BALANCE	\$0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Peters First Nation in the Province of British Columbia,

Peters First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PETERS FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Peters First Nation duly enacts as follows:

1. This Law may be cited as the *Peters First Nation Annual Tax Rates Law, 2021*.

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 *Peters Band Property Assessment Law, 2015*.

“First Nation” means the Peters 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Peters Band Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

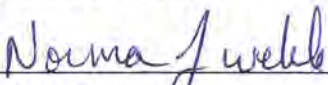
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



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 21 day of July, 2021, at Peters First Nation in the Province of British Columbia.

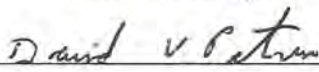
A quorum of Council consists of Two (2) members of Council.



Chief Norma Webb



Councillor Victoria Peters



Councillor David Peters



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 1 - Residential	
Class 2 - Utilities	48.30238
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Popkum First Nation in the Province of British Columbia,

Popkum First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**POPKUM FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Popkum First Nation duly enacts as follows:

1. This Law may be cited as the *Popkum First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Popkum First Nation Property Assessment By-law, 2005*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Popkum First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Popkum First Nation Property Taxation By-law, 2005*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 4th day of August, 2021, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of one (1) member of Council.


Chief James Murphy



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax	<u>\$ 386,289.30</u>	
TOTAL REVENUES		\$386,289.30

PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative	\$ 174,144.65	
b. General Administrative	\$ 174,144.65	
2. Contingency Amounts	<u>\$38,000.00</u>	
TOTAL EXPENDITURES		<u>\$386,289.30</u>

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year		\$0
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BALANCE		0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Popkum First Nation in the Province of British Columbia,

Popkum First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**POPKUM FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Popkum First Nation duly enacts as follows:

1. This Law may be cited as the *Popkum First Nation Annual Tax Rates Law, 2021*.

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 *Popkum First Nation Property Assessment By-law, 2005*;

“First Nation” means the Popkum 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Popkum First Nation Property Taxation By-law, 2005*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of August, 2021, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of one (1) member of Council.


Chief James Murphy



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER THOUSAND DOLLARS OF ASSESSED VALUE
Class 1 – Residential	6.73647
Class 2 – Utilities	53.17095
Class 4 – Major Industry	19.41729
Class 5 – Light Industry	19.05789
Class 6 – Business and Other	15.58948
Class 8 – Recreational Property/Non-Profit Organization	9.25946
Class 9 – Farm	22.25638



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seabird Island Band in the Province of British Columbia,

Seabird Island Band Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SEABIRD ISLAND BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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 Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Seabird Island Indian Band Property Assessment Bylaw*;

“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;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Seabird Island Band Property Taxation Bylaw*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 the Council at a duly called and conducted Council meeting conducted by videoconference on 15 day of June, 2021, at which the required quorum of _5_ councillors was present throughout.

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

Chief James Harris

Councillor Janice Parsey

Councillor Rodney Peters

Councillor Alexis Grace

Councillor Paul Andrew

Councillor Stacy McNeil

Councillor Marcia Peters

Councillor Ronald Joe

Councillor Mathew Point



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	\$1,248,508
TOTAL REVENUES	\$1,248,508

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 225,068
b. General Administrative	\$ 139,851
c. Other General Government	\$ 12,417
2. Protection Services	
a. Policing	
b. Firefighting	\$ 86,000
c. Regulatory Measures	\$ 5,000
3. Transportation	
a. Roads and Streets	\$ 60,000
b. Snow and Ice Removal	
4. Recreation and Cultural Services	
a. Recreation	\$ 46,133
b. Culture (Elder's program)	\$ 87,585
c. Heritage Protection	\$ 64,211
d. Other Recreation and Culture	\$184,220
5. Community Development	
a. Housing	\$ 95,000
b. Planning and Zoning	\$ 124,851
c. Community Planning	\$ 12,874
d. Economic Development Program	
6. Contingency	
a. Contingency Amount	\$ 124,851
TOTAL EXPENDITURES	\$1,268,061



PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$ 19,553 |
|---|-----------|

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:

- | | |
|--|-------------------------|
| a. District of Kent – Road Maintenance | \$ 14,750 per Annum |
| b. District of Kent – Sewer Service | \$ 1.15 per Cubic meter |



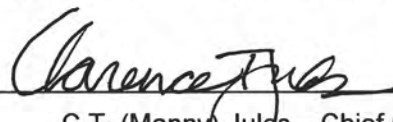
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seabird Island Band in the Province of British Columbia,

Seabird Island Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SEABIRD ISLAND BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Tax Rates Law, 2021*.

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 Indian Band Property Assessment Bylaw*;

“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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Seabird Island Indian Band Property Taxation Bylaw*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.


7. The Schedule attached to this Law forms part of and is an integral part of this Law.



8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council at a duly called and conducted Council meeting conducted by videoconference on 29th day of June, 2021, at which the required quorum of 5 councillors was present throughout.


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




Chief James Harris



Councillor Janice Parsey



Councillor Rodney Peters



Councillor Alexis Grace

Councillor Paul Andrew



Councillor Stacy McNeil



Councillor Marcia Peters

Councillor Ronald Joe

Councillor Mathew Point



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Improvements	Land
Class 1 - Residential	5.01092	5.01092
Class 2 - Utilities	65.75453	65.75453
Class 5 - Light Industry	12.44502	12.44502
Class 6 - Business and Other	13.62354	13.62354
Class 8 - Recreational Property/Non-Profit Organization	10.53765	10.53765
Class 9 - Farm	29.02932	29.02932
Class 10 - Prescribed Railway Rights of Way	59.73365	40.41681



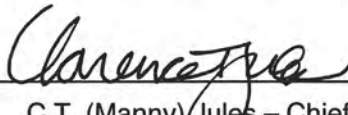
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band
Annual Expenditure Amending Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





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**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE AMENDING LAW, 2021**

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. Subsection 10(2) 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 enacted the *Shuswap Indian Band Annual Expenditure Law, 2021* and now wishes to amend that law to authorize a new budget reflecting a regulated rate of tax to be applied to the Canada Pacific Railway Company right-of-way area, pursuant to the *First Nations Assessment and Taxation (Railway Rights-of-Way) Regulations*;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Amending Law, 2021*.

2. The *Shuswap Indian Band Annual Expenditure Law, 2021* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. 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 1 day of June, 2021, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Barbara Cote

6/1/2021

Chief Barbara Cote

Councillor Timothy Eugene

Mark Thomas

6/1/2021

Councillor Mark Thomas



DocuSign Envelope ID: 9A177CDC-021C-4A02-99DD-2CACCFA0F97

SCHEDULE ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|---------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 628,859.45 |

TOTAL REVENUES	\$ 628,859.45
-----------------------	----------------------

PART 2: EXPENDITURES

- | | |
|--|--------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | |
| b. General Administrative | \$230,119.59 |
| c. Other General Government | |
| 2. Protection Services | |
| a. Policing | |
| b. Firefighting | \$45,000.00 |
| c. Regulatory Measures | |
| d. Other Protective Services- Legal | \$5,000.00 |
| 3. Transportation | |
| a. Roads and Streets | \$ 10,000.00 |
| b. Snow and Ice Removal | \$ 15,000.00 |
| c. Parking | |
| d. Public Transit | |
| e. Other Transportation | |
| 4. Recreation and Cultural Services | |
| a. Recreation | |
| b. Culture | \$15,000.00 |
| c. Heritage Protection | |
| d. Other Recreation and Culture | |
| 5. Community Development | |
| a. Housing | |
| b. Planning and Zoning | |
| c. Community Planning | \$65,000.00 |
| d. Economic Development Program | |
| e. Tourism | |
| f. Trade and Industry | |
| g. Land Rehabilitation and Beautification | \$50,000.00 |
| h. Other Regional Planning and Development | |



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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 Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments TAS	\$3,000.00
d. Accelerated Debt Payments	
e. Other Fiscal Services- Board of Review	\$3,000.00
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service RDEK Service Agreement	\$125,000.00
9. Grants:	
a. Home owner grant equivalents:	\$ 45,000.00
10. Contingency Amount	\$ 46,739.86
11. Transfers into Reserve Funds	
a. Infrastructure Replacement Fund	\$ 75,000.00
b. Infrastructure Improvement Fund	\$ 75,000.00
TOTAL EXPENDITURES	\$ 807,859.45

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 179,000.00
---	---------------

BALANCE **\$ 0**

Note: The following are the 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 year:

a. RDEK Service Agreement	\$ 125,000.00
b. RDEK Fire Agreement	\$ 45,000.00

Note: This Budget includes the attached Appendix.



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Appendix
Reserve Fund Balances

1. Capital Infrastructure Replacement

Beginning balance as of April 1, 2021 : \$ 313,091.84

Transfers out

- a. to current year's revenues: \$
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from current year's revenues: \$ 75,000.00
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 1,500.00

Ending balance as of March 31, 2022: \$ 389,591.84

2. Capital Infrastructure Improvement

Beginning balance as of April 1, 2021 : \$ 197,424.84

Transfers out

- a. to current year's revenues: \$
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from current year's revenues: \$ 75,000.00
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 1,500.00

Ending balance as of March 31, 2022: \$ 273,924.84



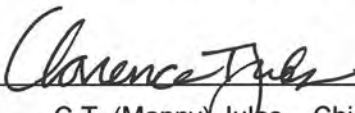
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band
Annual Expenditure Amending Law No.2, 2021

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE AMENDING LAW NO.2 , 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) 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 enacted the *Shuswap Indian Band Annual Expenditure Law, 2021* and the *Shuswap Indian Band Annual Expenditure Amending Law, 2021* and now wishes to amend that law to authorize a new budget in the form attached to this Law.

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Amending Law No.2, 2021*.

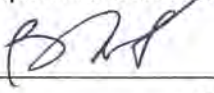
2. The *Shuswap Indian Band Annual Expenditure Law, 2021* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. Words and expressions used in this Law have the meanings given to them in the *Shuswap Indian Band Annual Expenditure Law, 2021*.

4. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

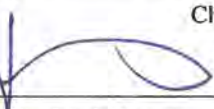
THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of October, 2021, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.



Chief Barbara Cote

Councillor Tim Eugene



Councillor Mark Thomas



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 628,859.45
2. Moneys from Reserve Funds	
a. Capital Infrastructure Replacement	\$ 355,000.00
TOTAL REVENUES	\$ 983,859.45

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$230,119.59
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$45,000.00
c. Regulatory Measures	
d. Other Protective Services- Legal	\$5,000.00
3. Transportation	
a. Roads and Streets	\$365,000.00
b. Snow and Ice Removal	\$15,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	\$15,000.00
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	\$65,000.00



d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	\$50,000.00
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 Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments TAS	\$3,000.00
d. Accelerated Debt Payments	
e. Other Fiscal Services- Board of Review	\$3,000.00
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service- RDEK Service Agreement	\$125,000.00
f. Other Service-	
g. Other Service-	
9. Grants:	
a. Home owner grant equivalents:	\$ 45,000.00
10. Contingency	\$ 46,739.86
11. Transfers into Reserve Funds	
a. Capital Infrastructure Replacement	\$ 75,000.00
b. Capital Infrastructure Improvement	\$ 75,000.00
TOTALEXPENDITURES	\$1,162,859.45

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 179,000.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$



BALANCE

\$ 0

Note: The following are the 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 year

- | | |
|------------------------------------|---------------|
| a. RDEK- Service Agreement | \$ 125,000.00 |
| b. RDEK- Fire Protection Agreement | \$ 45,000.00 |



Appendix
Reserve Fund Balances

1. Capital Infrastructure Replacement

Beginning balance as of April 1, 2021 : \$ 313,091.84

Transfers out

- a. to current year's revenues: \$355,000.00
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from current year's revenues: \$ 75,000.00
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 1,000.00

Ending balance as of March 31, 2022: \$ 34,091.84

2. Capital Infrastructure Improvement

Beginning balance as of April 1, 2021 : \$ 197,424.84

Transfers out

- a. to current year's revenues: \$
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from current year's revenues: \$ 75,000.00
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 1,500.00

Ending balance as of March 31, 2022: \$273,924.84



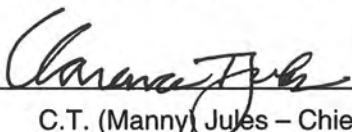
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Shuswap Indian Band Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Shuswap Indian Band, (formerly known as Shuswap First Nation) being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.



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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, including any Appendices, 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 26 day of May, 2021, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Barb Cote

5/26/2021

Chief Barb Cote

Councillor Tim Eugene
5/26/2021

Mark Thomas

Councillor Mark Thomas

5/26/2021



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 610,350.74
TOTAL REVENUES	\$ 610,350.74

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$230,119.59
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$45,000.00
c. Regulatory Measures	
d. Other Protective Services- Legal	\$5,000.00
3. Transportation	
a. Roads and Streets	\$ 10,000.00
b. Snow and Ice Removal	\$ 15,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	\$15,000.00
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	\$65,000.00
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	\$50,000.00



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 Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments TAS	\$3,000.00
d. Accelerated Debt Payments	
e. Other Fiscal Services- Board of Review	\$3,000.00
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service RDEK Service Agreement	\$125,000.00
9. Grants:	
a. Home owner grant equivalents:	\$ 45,000.00
10. Contingency Amount	\$ 28,231.15
11. Transfers into Reserve Funds	
a. Infrastructure Replacement Fund	\$ 75,000.00
b. Infrastructure Improvement Fund	\$ 75,000.00
TOTAL EXPENDITURES	\$ 789,350.74

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 179,000.00
---	---------------

BALANCE **\$ 0**

Note: The following are the 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 year:

a. RDEK Service Agreement	\$ 125,000.00
b. RDEK Fire Agreement	\$ 45,000.00

Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Capital Infrastructure Replacement

Beginning balance as of April 1, 2021 : \$ 313,091.84

Transfers out

- a. to current year's revenues: \$
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from current year's revenues: \$ 75,000.00
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 1,500.00

Ending balance as of March 31, 2022: \$ 389,591.84

2. Capital Infrastructure Improvement

Beginning balance as of April 1, 2021 : \$ 197,424.84

Transfers out

- a. to current year's revenues: \$
- b. to _____ reserve fund as a transfer: \$
- c. moneys borrowed for another purpose: \$

Transfers in

- a. from current year's revenues: \$ 75,000.00
- b. from _____ reserve fund as a transfer to fund: \$
- c. borrowed moneys repaid to fund: \$

Interest earned in current year: \$ 1,500.00

Ending balance as of March 31, 2022: \$ 273,924.84



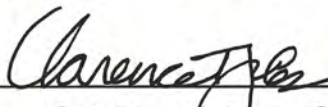
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

***Shuswap Indian Band
Annual Rates Amending Law, 2021***

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





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**SHUSWAP INDIAN BAND
ANNUAL RATES AMENDING LAW, 2021**

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 land, interests and rights in the reserve;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

D. The Council of the First Nation enacted the *Shuswap Indian Band Annual Rates Law, 2021* and now wishes to amend that law to establish a regulated rate of tax to be applied to the Canada Pacific Railway Company right-of-way area, pursuant to the *First Nations Assessment and Taxation (Railway Rights-of-Way) Regulations*;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Amending Law, 2021*.

2. The *Shuswap Indian Band Annual Rates Law, 2021* is amended by adding the following additional rate to the Schedule to that law:

Class 10 – Railway Rights-of-Way

17.09022.

3. 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 1 day of June, 2021, at Shuswap Reserve, in the Province of British Columbia,

A quorum of Council consists of two (2) members of Council.

Barbara Cote

6/1/2021

Chief Barbara Cote

Councillor Timothy Eugene

Mark Thomas

6/1/2021

Councillor Mark Thomas



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





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**SHUSWAP INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Tax Rates Law, 2021*.

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 *Shuswap Indian Band Property Assessment Law, 2008*;

“First Nation” means the Shuswap Indian Band, (formerly known as Shuswap 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Shuswap Indian Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.



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THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of May, 2021, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Barb Cote

5/26/2021

Chief Barb Cote

Tim Eugene

5/26/2021

Councillor Tim Eugene

Mark Thomas
Councillor Mark Thomas



DocuSign Envelope ID: 371B99E9-2790-43A1-84D8-8EAB2B94A169

SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER
<u>British Columbia</u>	
Class 1 – Residential	6.658350
Class 2 – Utilities	34.00893
Class 5 - Light Industry	16.59218
Class 6 - Business and Other	9.60899
Class 8 - Recreational Property/Non-Profit Organization	13.65146



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'owhámel First Nation in the Province of British Columbia,

Shxw'owhamel First Nation Annual Expenditure Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHXW'OWHAMEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Shxw'owhamel First Nation duly enacts as follows:

- 1. This Law may be cited as the *Shxw'owhamel First Nation Annual Expenditure Law, 2021*.
- 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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Shxw'owhamel First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Shxw'owhamel First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Shxw'owhamel First Nation Property Taxation Law, 2015*.

- 3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

- 4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

- 5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



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, including any Appendices, 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 24. day of August, 2021, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Antoine McHalsie, Si:yam Councillor

Dennis R George, Si:yam Councillor

Tonya Adolph, Si:yam Councillor

Lucille Casimir, Si:yam Councillor

Naomi Gutierrez, Si:yam Councillor

Melody Andrews, Si:yam Councillor



SCHEDULE

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	<u>\$226,005</u>
TOTAL REVENUES	\$226,005

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$70,000
b. General Administrative	\$45,000
c. Other General Government	\$20,000
2. Protection Services	
a. Firefighting	\$20,000
3. Transportation	
a. Roads and Streets	\$3,000
b. Snow and Ice Removal	\$3,000
4. Recreation and Cultural Services	
a. Recreation	\$6,000
b. Culture	\$6,000
c. Heritage Protection	\$2,000
d. Other Recreation and Culture	\$2,000
5. Community Development	
a. Housing	\$5,000
b. Planning and Zoning	\$2,000
c. Community Planning	\$2,000
d. Economic Development Program	\$3,000
6. Environment Health Services	
a. Water Purification and Supply	\$2,000
b. Sewage Collection and Disposal	\$2,000
c. Garbage Waste Collection and Disposal	\$5,000
7. Other Services	
a. Health	\$3,000
b. Education	\$3,000
8. Contingency Amount	<u>\$22,005</u>
TOTAL EXPENDITURES	\$226,005



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'owhámel First Nation in the Province of British Columbia,

Shxw'owhamel First Nation Annual Tax Rates Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHXW'OWHAMEL FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Shxw'owhamel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'owhamel First Nation Annual Tax Rates Law, 2021*.

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 *Shxw'owhamel First Nation Property Assessment Law, 2015*;

“First Nation” means the Shxw'owhamel 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Shxw'owhamel First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 24 day of August, 2021, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Antoine McHalsie, Si:yam Councillor

Dennis R George, Si:yam Councillor

Tonya Adolph, Si:yam Councillor

Lucille Casimir, Si:yam Councillor

Naomi Gutierrez, Si:yam Councillor

Melody Andrews, Si:yam Councillor



**SCHEDULE
TAX RATES**

OHAMIL IR NO. 1 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 – Residential	6.736470
Class 2 – Utilities	56.73103
Class 5 - Light Industry	19.05789
Class 6 - Business and Other	15.58948
Class 9 - Farm	22.25638
WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 2 – Utilities	65.75453
Class 5 - Light Industry	12.44502
Class 6 - Business and Other	13.62354
Class 9 - Farm	29.02932
KUTHLALTH NO. 3 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 2 – Utilities	56.73103
Class 5 - Light Industry	19.05789
Class 6 - Business and Other	15.58948
Class 9 - Farm	22.25638



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwhá:y Village Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHXWHÀ:Y VILLAGE
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Shxwhà:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhà:y Village Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Shxwhà:y Village First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Shxwhà:y Village, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Shxwhà:y Village First Nation Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 1st day of June 2021, at Shxwhá:y Village, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Robert Gladstone

Councillor Michelle Roberts

Councillor Tyrell Kenworthy

Councillor Bonnie Russell

Councillor



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax \$93,403

TOTAL REVENUES: \$93,403

PART 2: EXPENDITURES

1. Recreation and Cultural Services

a. Other Recreation and Culture \$34,063

2. Community Development

a. Other Regional Planning \$50,000

3. Snow and Ice Removal \$3,000

4. Contingency Amounts \$6,340

TOTAL EXPENDITURES: \$93,403

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from
the previous budget year

\$ 0

2. Accumulated Deficit – Local revenue expenditures carried forward
from the previous budget year

\$ 0

BALANCE

\$ 0



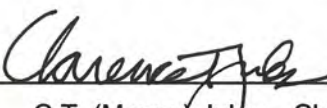
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwhá:y Village Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SHXWHÀ:Y VILLAGE
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Shxwhà:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhà:y Village Annual Tax Rates Law, 2021*.

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 *Shxwhà:y Village First Nation Property Assessment Law, 2015*;

“First Nation” means the Shxwhà: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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Shxwhà:y Village First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 1st day of June 2021, at Shxwhá:y Village, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Gladstone

Councillor Michelle Roberts

Councillor Tyrell Kenworthy

Councillor Bonnie Russell

Councillor



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value	
	Improvements	Land
1 Residential	5.05970	5.23207
2 Utilities	52.09628	54.11951
5 Light Industry	10.03233	10.31595
6 Business and Other	11.22086	11.57860
8 Recreational Property/Non-Profit Organization	7.28800	7.53828
9 Farm	32.76570	34.12830



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Simpw First Nation in the Province of British Columbia,

Simpw First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia the 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SIMPCW FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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, 2021*.

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, and setting out expenditures made in accordance with section 13.1 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;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; 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, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 17th day of June, 2021, at Simpcw First Nation, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Shelly Loring

Councillor Christine Donald

Councillor Alison Green

Councillor Martha Matthew

Councillor Ronald Lampreau Jr.

Councillor George Lampreau

Councillor Jules Philip Jr.



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property tax revenues | \$2,133 |
| b. Payments received in lieu of taxes | \$64,169 |

TOTAL REVENUES	\$66,302
-----------------------	-----------------

PART 2: EXPENDITURES

- | | |
|------------------------------------|----------|
| 1. General Government Expenditures | |
| a. General Administrative | \$8,228 |
| b. Executive and Legislative | \$54,465 |
| c. Other general Government | \$1,620 |
| 2. Contingency Amount | \$1,989 |

TOTAL EXPENDITURES	\$66,302
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0 |

BALANCE	\$0
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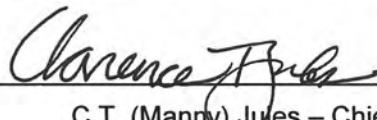
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Simpw First Nation in the Province of British Columbia,

Simpw First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia the 15th day of July, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SIMPCW FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Simpcw First Nation duly enacts as follows:

1. This Law may be cited as the *Simpcw First Nation Annual Tax Rates Law, 2021*.

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” has the meaning given to that term in the 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 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of June, 2021, at Simpcw First Nation, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.



Chief Shelly Loring



Councillor Alison Green



Councillor Ronald Lampreau Jr.



Councillor Jules Philip Jr.



Councillor Christine Donald

Councillor Martha Matthew



Councillor George Lampreau



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value
Class 2 – Utilities	40.7908



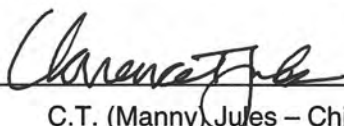
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKAWAHLLOOK FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Skawahlook First Nation duly enacts as follows:

1. This Law may be cited as the *Skawahlook First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Skawahlook First Nation Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skawahlook First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

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

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, forms part of and is an integral part of this Law.

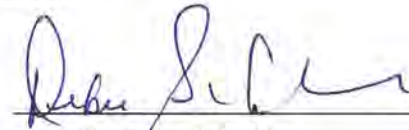
(2) A reference to the Schedule is a reference to the Schedule to this Law.

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 2 day of June, 2021, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief Maureen Chapman


Councillor Debra Schneider



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$160,608.67
TOTAL REVENUES	\$160,608.67

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 19,000.00
b. Other General Government	\$ 89,000.00
2. Protection Services	
a. Firefighting	\$ 4,000.00
3. Transportation	
a. Roads and Streets	\$ 1,500.00
b. Snow and Ice Removal	\$ 1,500.00
4. Recreation and Cultural Services	
a. Recreation	\$ 2,000.00
5. Community Development	
a. Community Planning	\$ 12,000.00
b. Economic Development Program	\$ 5,602.21
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$ 3,000.00
7. Grants:	
a. Home owner grant equivalents:	\$ 6,945.59
8. Contingency Amount	\$ 16,060.87
TOTAL EXPENDITURES	\$160,608.67

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0



Note: The following are the 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 year:

- | | |
|----------------------------|---------|
| a. District of Kent | \$3,000 |
| b. Big Red Fire Protection | \$1,000 |



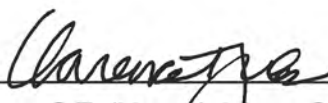
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKAWAHLOOK FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Skawahlook First Nation duly enacts as follows:

1. This Law may be cited as the *Skawahlook First Nation Annual Tax Rates Law, 2021*.

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 *Skawahlook First Nation Property Assessment Law, 2016*;

“First Nation” means the Skawahlook 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” has the meaning given to that term in the Taxation Law; and

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 2 day of June, 2021, at
Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Maureen J. Chapman

Councillor Debra Schneider



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 TOTAL ASSESSED VALUE
Class 1 – Residential	5.01092
Class 2 – Utilities	65.75453



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skeetchestn Indian Band in the Province of British Columbia,

Skeetchestn Indian Band Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKEETCHESTN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 June, 2021, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Darrell Draney


Councillor Aubin McTaggart


Councillor Archie Deneault


Councillor Tracy Hewitt


Councillor Marshall Gonzales



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

- | | |
|--|------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 520,880 |

TOTAL REVENUES	\$ 520,880
-----------------------	-------------------

PART 2: EXPENDITURES

- | | |
|--|------------|
| 1. General Government Expenditures | |
| a. Other General Government | \$ 160,169 |
| 2. Protection Services | |
| a. Other Protective Services | \$ 39,900 |
| 3. Transportation | |
| a. Other Transportation | \$ 128,982 |
| 4. Community Development | |
| a. Other Regional Planning and Development | \$ 114,000 |
| 5. Environment Health Services | |
| a. Other Environmental Services | \$ 71,000 |
| 6. Grants: | |
| a. Home owner grant equivalents: | \$ 629 |
| 7. Contingency Amount | \$ 6,200 |

TOTAL EXPENDITURES	\$ 520,880
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$ 0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$ 0 |

BALANCE	\$ 0
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Note: The following are the 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 year:

- | | |
|--|--------------------|
| a. BC Hydro Street Lighting Agreement | \$ 8,982.48 |
|--|--------------------|

Note: This Budget includes the attached Appendix



Appendix
Reserve Fund Balances

1. Capital Sinking Fund

Beginning balance as of April 1, 2021:	\$ 176,022
Transfers out	
a. to current year's revenues:	\$ 0
b. to Capital Sinking reserve fund as a transfer:	\$ 0
c. moneys borrowed for another purpose:	\$ 0
Transfers in	
a. from current year's revenues:	\$ 0
b. from Capital Sinking reserve fund as a transfer to fund:	\$ 0
c. borrowed moneys repaid to fund:	\$ 0
Interest earned in current year:	\$ 30
Ending balance as of March 31, 2022:	\$ 176,052



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skeetchestn Indian Band in the Province of British Columbia,

Skeetchestn Indian Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKEETCHESTN INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Tax Rates Law, 2021*.

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 *Skeetchestn Indian Band Property Assessment Law, 2008*;

“First Nation” means the Skeetchestn 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 22nd day of June, 2021, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Darrell Draney
Councillor Aubin McTaggart
Councillor Archie Deneault
Councillor Tracy Hewitt
Councillor Marshall Gonzales



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	4.15369
Class 2 - Utilities	23.62241
Class 6 - Business and Other	11.30620



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKOWKALE FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Skowkale First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skowkale First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Law 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 May, 2021, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.


Chief Mark Point

Councillor Darcy Paul


Councillor Teresa Galis

Councillor Tiffany Silver

Councillor Willy Hall



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:

a. Property Tax	\$1,225,697.00
b. Property Transfer Tax	\$260,000.00

Total Revenues: **\$1,485,697.00**

PART 2: EXPENDITURES

1. General Government Expenditures

a. General Administrative	\$36,000.00
b. Other General Government	\$17,600.00

2. Protection Services

a. Firefighting	\$16,899.00
b. Local Service Agreement	\$200,663.00

3. Transportation

a. Local Service Agreement	\$106,054.00
b. Roads and Streets	\$877,878.04
c. Snow and Ice Removal	\$20,000.00

4. Recreation and Cultural Services

a. Local Service Agreement	\$118,132.00
b. Recreation	\$625,000.00

5. Community Development

a. Local Service Agreement	\$20,762.00
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6. Environment Health Services

a. Local Service Agreement - General E.H.	\$13,527.00
b. Local Service Agreement - Water/Sewer	\$28,745.00



7. Fiscal Services	
a. Local Service Agreement	\$87,247.00
b. Long-term Payments to the First Nations Finance Authority	\$156,835.00
8. Grants	
a. Homeowner Grants	\$290,000.00
9. Contingency Amounts	
a. Contingency Amounts	\$59,000.00
11. Transfers into reserve funds	
12. Repayment of moneys borrowed from reserve funds	
Total Expenditures:	\$2,674,342.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 1,188,645
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 year:

a. City of Chilliwack	\$ 575,130
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SKOWKALE FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Tax Rates Law, 2021*.

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 *Skowkale First Nation Property Assessment Law, 2012*;

“First Nation” means the Skowkale 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Law 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

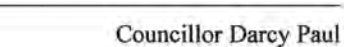



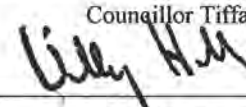
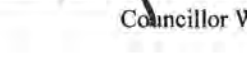
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11 day of May, 2021, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.


Chief Mark Point


Councillor Darcy Paul

Councillor Teresa Galis


Councillor Tiffany Silver

Councillor Willy Hall



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value in:	
	Improvements	Land
1 Residential	5.05970	5.23207
2 Utilities	52.09628	54.11951
6 Business and Other	11.22086	11.57860



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skwah First Nation in the Province of British Columbia,

Skwah First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SKWAH FIRST NATION
ANNUAL EXPENDITURE LAW, 2021

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Skwah First Nation duly enacts as follows:

1. This Law may be cited as the *Skwah First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Skwah First Nation Property Assessment Law, 2014*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skwah First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Skwah First Nation Property Taxation Law, 2014*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

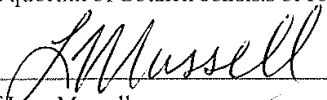
12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

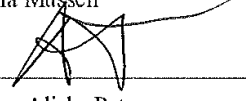
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2021, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.



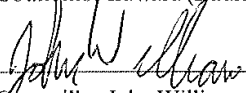
Chief Lara Mussell



Councillor Alisha Peters

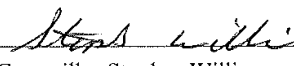
Councillor Elia Julian

Councillor Edward (Eddie) Gardner



Councillor John Williams

Councillor Shelia Stewart



Councillor Stephen Williams



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:

a. Property tax revenues \$26,578

Total: \$26,578

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative \$2,000

b. General Administrative \$2,500

c. BC Assessment \$78

2. Protection Services

a. Local Service Agreement \$4,974

3. Transportation

a. Roads and Streets \$5,614

b. Local Service Agreement \$2,629

4. Recreation and Cultural Services

a. Local Service Agreement \$2,928

5. Community Development

a. Land Rehabilitation and Beautification \$1,860

b. Local Service Agreement - Planning/Development \$515

6. Environment Health Services

a. Local Service Agreement - Environmental Health \$1,048

b. Local Service Agreement - Water/Sewer \$2,162

7. Contingency Amounts

a. Contingency Amounts \$270

Total Expenditures: \$26,578

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year

\$ 0

BALANCE

\$0

The First Nation has the following service agreement:

- City of Chilliwack, \$14,256.59 for various municipal services



First Nations Tax Commission
Commission de la fiscalité des premières nations

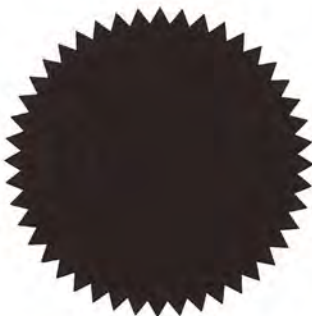
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skwah First Nation in the Province of British Columbia,

Skwah First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SKWAH FIRST NATION
ANNUAL TAX RATES LAW, 2021

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Skwah First Nation duly enacts as follows:

1. This Law may be cited as the *Skwah First Nation Annual Tax Rates Law, 2021*.

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 *Skwah First Nation Property Assessment Law, 2014*;

“First Nation” means the Skwah 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Skwah First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

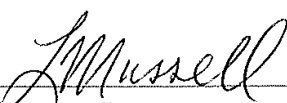
8. The Schedule attached to this Law forms part of and is an integral part of this Law.



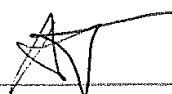
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2021, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.



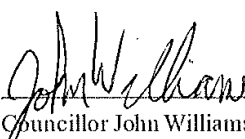
Chief Tara Mussell



Councillor Alisha Peters

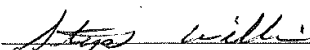
Councillor Elia Julian

Councillor Edward (Eddie) Gardner



Councillor John Williams

Councillor Shelia Stewart



Councillor Stephen Williams



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE IN:	
	Improvements	Land
Class 1 – Residential	5.05970	5.23207
Class 2 – Utilities	52.09628	54.11951
Class 5 – Light Industry	10.03233	10.31595
Class 6 – Business and Other	11.22086	11.57860
Class 8 – Recreational	7.28800	7.53828
Class 9 – Farm	32.76570	34.12830



**SNUNEYMUXW FIRST NATION
FINANCIAL ADMINISTRATION LAW,
2021**

[April 1, 2019 Standards]



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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 Snuneymuxw First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of Snuneymuxw First Nation wishes to repeal and replace the *Snuneymuxw First Nation Financial Administration Law, 2018* (as amended by BCR in 2018).

NOW THEREFORE the Council of Snuneymuxw First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Snuneymuxw First Nation Financial Administration Law, 2021*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 56;

"borrowing member" means a first nation that is a borrowing member 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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"executive officer" means the person appointed executive officer under section 17;



"Finance and Audit Committee" means the Finance and Audit Committee established under section 11;

"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;

"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 Snuneymuxw First Nation;

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

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

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"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;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

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

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the First Nation;

"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 26;

"officer" means the executive officer, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;



"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;

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

"special purpose report" means a report described in section 55;

"standards" means the standards established from time to time under the Act;

"strategic plan" means the plan referred to in section 25; and

"tax administrator" means the person appointed tax administrator under section 19 or 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.

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 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 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

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

- 7.(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;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 55(2) of this Law.

(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 ensure that all procedures made under this Law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the executive officer.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.



DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 executive officer and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The executive officer 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 executive officer or the senior financial officer, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 executive officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
- (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;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;



(f) conduct a review of this Law under section 80 and, where appropriate, recommend amendments to the Council; and

(g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Executive Officer

17.(1) The Council must appoint a person as executive officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the executive officer 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(c) to oversee and administer the contracts of the First Nation;

(d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;

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

(f) to perform any other duties of the executive officer under this Law; and

(g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the executive officer's duties specified in this Law.

(3) The executive officer may assign the performance of any of the executive officer's duties or functions (except the approval of procedures made under this Law)

(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 executive officer of the responsibility to ensure that these duties or functions are carried out properly.



Senior Financial Officer

18.(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 executive officer, 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 51, the quarterly financial statements required in section 52 and the draft annual financial statements required in sections 53 and 54;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the senior financial officer under this Law; and
- (m) to carry out any other activities specified by the executive officer 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 executive officer, 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

19.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the senior financial officer the draft and amended budgets for the component of the budget respecting local revenues;
- (c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the executive officer, senior financial officer, Finance and Audit Committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the executive officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator 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

20.(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 executive officer, 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 executive officer 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 executive officer 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

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

(a) defining private interests that could result in a conflict of interest;

(b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;

(c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;

(d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.



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, policies, procedures 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 applicable policy and procedure made under section 21.

(2) Annually a councillor must file with the executive officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy;
- (e) use any legal means available to it to remedy the situation.

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, and
- (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 and procedures of the First Nation, and
- (c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 21,

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the executive officer or, in the case of the executive officer, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (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.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

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.

Strategic Plan

25.(1) The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.



Multi-year Financial Plan

26.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) 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 multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the senior financial officer and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual Budget

27.(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) 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 for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the senior financial officer and recommend an annual budget to the Council for approval.



(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

(5) 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 budget respecting the First Nation's local revenues.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting the First Nation's local revenues and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues,
- (b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Budgets

29.(1) The Council must approve any change to the budget.

(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen 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 Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the First Nations Tax Commission standards.

Policy for First Nation Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including
 - (i) any budget deficits, and



- (ii) any component of the annual budget respecting the First Nation's local revenues; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

32.(1) The First Nation must establish a separate local revenue account in a financial institution for money from local revenues.

(2) The First Nation may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage the First Nation's financial assets.

Local Revenue Expenditures

33. Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

Budget Approved Expenditures

34. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

35. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

36.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.



(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

37.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(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

38. The Council must establish policies and procedures 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 Part V.

Execution of Security Documents

39.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the executive officer, the senior financial officer or another individual designated by 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.

DIVISION 4 - Risk Management

Management of Business Activity

40.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

41.(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 76,

(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 76, the Council must make policies and procedures 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.

Investments

42.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized 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 investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments



in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) local revenues.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

43.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

44.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

45.(1) Annually, and more often if necessary, the executive officer 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 executive officer 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

46.(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 45 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.

Risk of Fraud

47. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

48. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

49. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

50.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) 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 all other revenues of the First Nation separately from other moneys of the First Nation, and

(b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

51.(1) The senior financial officer must prepare monthly 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 executive officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

52.(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.

Annual Financial Statements

53.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) 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.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of the First Nation for the fiscal year.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 58(1).

Local Revenues Annual Financial Statements

54.(1) The senior financial officer must prepare, at least once each calendar year, separate annual financial statements respecting the First Nation's local revenues in accordance with the FMB's *Local Revenue Financial Reporting Standards*.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the FMB's *Local Revenue Financial Reporting Standards*.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB's *Local Revenue Financial Reporting Standards*



permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

55.(1) The senior financial officer must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The senior financial officer may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

56.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

57.(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.

Assurance Requirements

58.(1) The auditor must provide an audit report on the annual financial statements referred to in section 53 not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 54 must be audited by the auditor at least once every calendar year.



(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 53 and 54 in accordance with Canadian generally accepted auditing standards.

(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 55.

Review of Audited Annual Financial Statements

59.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

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

Access to Annual Financial Statements

60.(1) Before the annual financial statements referred to in both sections 53 and 54 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.

(2) The audited annual financial statements referred to in section 53 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 following documents 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:

- (a) the audited annual financial statements respecting local revenues referred to in section 54; or
- (b) the audited annual financial statements referred to in section 53 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.



Annual Report

61.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

(a) a description of the services and operations of the First Nation, and

(b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

(a) the audited annual financial statements referred to in sections 53 and 54 for the previous year, and

(b) any special purpose reports referred to in section 55, including the auditor's report.

(4) The executive officer 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, and

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

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

62. The Council must establish policies and procedures to ensure that 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.

Record Keeping

63. The Council must establish policies and procedures respecting

(a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and

(b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.



Account Records

64.(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 *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

65. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

66. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 69; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

67. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,



- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

68. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

69.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
- (b) the regular, periodic inspection of First Nation tangible capital assets;
- (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
- (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.

(2) The Council must establish policies and procedures respecting

- (a) a life-cycle management program for First Nation tangible capital assets, and
- (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

70.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.



(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

71. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

72.(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 applicable policies and procedures referred to in section 21,

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 executive officer or the chair of the Finance and Audit Committee.

Inquiry into Report

73.(1) If a report is made to the executive officer under subsection 72(3), the executive officer 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 72, 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 Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

74.(1) All reasonable steps must be taken by the executive officer, 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 72 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 72 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 executive officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 72 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 72; and

(c) concerning the fair treatment of a person against whom a report has been made under section 72.

Liability for Improper Use of Money

75.(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

76.(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.

PART VII - Miscellaneous

FMB Standards

77.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Local Revenues

78.(1) This section applies to the First Nation only if it is

- (a) making local revenue laws under subsection 5(1) of the Act, or
- (b) using its local revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

Delegated Authority for Other Revenues

79.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that



third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

80.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Repeal

81. The *Snuneymuxw First Nation Financial Administration Law, 2018* (as amended by BCR in 2018) is repealed.

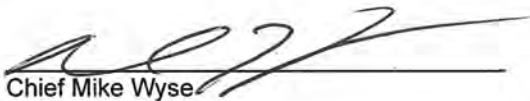
Coming into Force

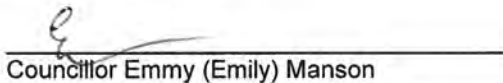
82. This Law comes into force on the day after it is approved by the FMB under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of March, 2021, at Nanaimo, in the Province of British Columbia at a duly called and conducted Council



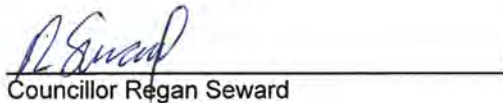
meeting at which the required quorum of five (5) members of Council was present throughout.


Chief Mike Wyse


Councillor Emmy (Emily) Manson

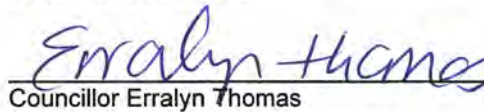
Councillor Joe Jr. White

Councillor Darren Good

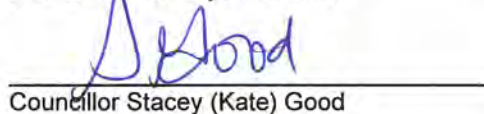

Councillor Regan Seward

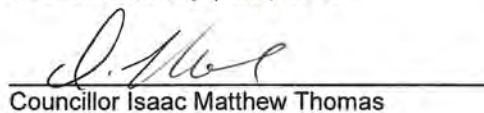
Councillor William (Bill) Yoachim

Councillor Chris Good


Councillor Erralyn Thomas

Councillor Paul Wyse-Seward


Councillor Stacey (Kate) Good


Councillor Isaac Matthew Thomas



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Songhees Nation in the Province of British Columbia,

Songhees Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SONGHEES NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Songhees Nation duly enacts as follows:

1. This Law may be cited as the *Songhees Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Songhees First Nation Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Songhees Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 12th day of May, 2021, at Victoria, in the Province of BC.

A quorum of Council consists of Four (4) members of Council.

Chief Ron Sam

Councillor Karen Tunkara

Councillor Don Albany

Councillor Gary Albany

Councillor Jackie Albany

Councillor N. Garry Sam



SCHEDULE
ANNUAL BUDGET

Songhees

PART 1: REVENUES

1. . Property tax revenues to be collected in budget year:

Property Tax	\$1,257,285.13
Payment in Lieu of Taxes PWGSC	\$40,000.00

2. Other Revenue

BC HOG Benefits	\$1,700.00
Permits and Fees	\$1,000.00
Pet Licensing	\$1,000.00

Total Revenues: **\$1,300,985.13**



PART 2: EXPENDITURES

1. General Government Expenditures	
Administrative	\$204,410
BC Assessment	\$11,290
Board of Review	\$5,000.00
Governance	\$150,000.00
2. Protection Services	
Bylaw Enforcement	\$25,000.00
Emergency Measures	\$34,000.00
Emergency Preparedness	\$30,000.00
Fire Protection	\$170,000.00
3. Transportation	
Road Repairs / Groundskeeping	\$85,000.00
4. Recreation and Cultural Services	
Community Events	\$21,000.00
5. Environment Health Services	
Annual refuse collection and disposal	\$25,000.00
CRD Sewer and Water	\$53,000.00
6. Other Services	
CRD Regional District Hospital	\$37,285.00
7. Grants	
Additional Grants	\$230,000.00
Homeowner Grants	\$95,000.00
8. Contingency Amounts	
Contingency Amounts	\$25,000.00
9. Transfers into reserve funds	
Capital Projects Reserve Fund	\$100,000.00
Total Expenditures:	\$1,300,985.13



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from
the previous budget year \$ 0

2. Accumulated Deficit – Local revenue expenditures carried forward
from the previous budget year \$ 0

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 year:

- | | |
|---|------------|
| a. BC Assessment Authority | \$ 11,290 |
| b. Capital Regional District- Comprehensive Agreement | \$ 37,285 |
| c. View Royal Fire Department, Fire Protection & Emergency Services | \$ 170,000 |

Note: This Budget includes the attached Appendix



Appendix
Reserve Fund Balances

1. Income Stabilization Fund

Beginning balance as of April 1, 2021 : \$ 503,880

Interest earned in current year: \$ 10,078

Ending balance as of March 31, 2022: \$ 513,958

2. Capital Reserve Fund

Beginning balance as of April 1, 2021 : \$ 1,507,666

Transfers In

a. From local revenue account \$100,000

Interest earned in current year: \$ 32,153

Ending balance as of March 31, 2022: \$1,639,819



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Songhees Nation in the Province of British Columbia,

Songhees Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SONGHEES NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Songhees Nation duly enacts as follows:

1. This Law may be cited as the *Songhees Nation Annual Tax Rates Law, 2021*.
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 *Songhees First Nation Property Assessment Law, 2008*;

“First Nation” means the Songhees Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 12th day of May, 2021, at Victoria, in the Province of BC.

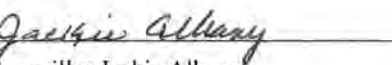
A quorum of Council consists of Four (4) members of Council.



Chief Ron Sam


Councillor Karen Tunkara


Councillor Don Albany


Councillor Gary Albany


Councillor Jackie Albany


Councillor N. Garry Sam



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:
1 Residential	3.95040
2 Utilities	42.51000
4 Major Industry	33.00210
6 Business and Other	11.30415



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Soowahlie First Nation in the Province of British Columbia,

Soowahlie First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SOOWAHLIE FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Soowahlie First Nation duly enacts as follows:

1. This Law may be cited as the *Soowahlie First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Soowahlie First Nation Property Assessment Law, 2014*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Soowahlie First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Soowahlie First Nation Property Taxation Law, 2014*.

3. The First Nation’s annual budget for the budget year beginning April 1st 2021 and ending March 31st, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 15th day of July, 2021, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Brenda Wallace

Councillor Marcella Commodore

Councillor Tanya Commodore
Councillor Darrell Commodore



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$15,147 |

TOTAL REVENUES	\$15,147
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PART 2: EXPENDITURES

- | | |
|--|---------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$1,200 |
| b. General Administrative | \$3,834 |
| c. Other General Government | \$500 |
| 2. Protection Services | |
| a. Policing | |
| b. Firefighting | \$3,500 |
| 3. Transportation | |
| a. Roads and Streets | \$2,376 |
| b. Snow and Ice Removal | \$2,144 |
| 4. Environment Health Services | |
| A. Garbage Waste Collection and Disposal | \$ 1441 |
| 5. Contingency | |
| a. Contingency amount | \$ 152 |

TOTAL EXPENDITURES	\$15,147
---------------------------	-----------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|--------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0.00 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0.00 |

Balance	\$0.00
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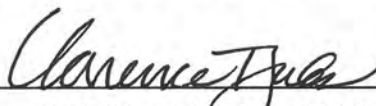
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Soowahlie First Nation in the Province of British Columbia,

Soowahlie First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SOOWAHLIE FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Soowahlie First Nation duly enacts as follows:

1. This Law may be cited as the *Soowahlie First Nation Annual Tax Rates Law, 2021*.

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 *Soowahlie First Nation Property Assessment Law, 2014*.

“First Nation” means the Soowahlie 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Soowahlie First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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 (\$100) Dollars the taxable property shall be taxed at one hundred (\$100) dollars for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.



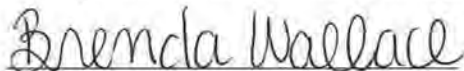
7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of July, 2021, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Brenda Wallace



Councillor Marcella Commodore



Councillor Darrell Commodore

Councillor Tanya Commodore



PROPERTY CLASS	SCHEDULE	
	TAX RATES	
	RATE PER \$1,000 of Assessed Value	
Class 1 - Residential	3.22546	
Class 2 - Utilities	21.22366	
Class 4 - Major Industry	15.22672	
Class 5 - Light Industry	10.73732	
Class 6 - Business and Other	9.62703	
Class 8 - Recreational Property/Non-Profit Organization	4.41986	
Class 9 - Farm	8.65986	



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Splatshin First Nation in the Province of British Columbia,

Splatshin First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SPLATSIN FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Splatshin First Nation duly enacts as follows:

1. This Law may be cited as the *Splatshin First Nation Annual Tax Rates Law, 2021*.

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 *Splatshin First Nation Property Assessment Law, 2011*;

“First Nation” means the Splatshin 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Splatshin First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

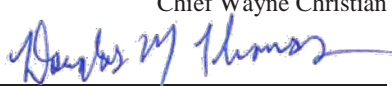
8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



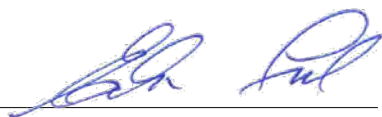
THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of June 2021, at
Enderby, in the Province of British Columbia.

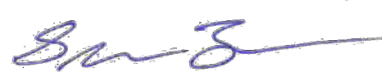
A quorum of Council consists of four (4) members of Council.

Chief Wayne Christian


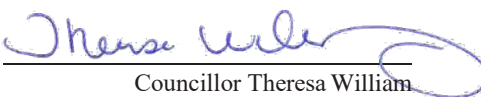
Councillor Doug Thomas

Councillor George William



Councillor Edna Felix


Councillor Shawn Tronson



Councillor Theresa William



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed Value
1 Residential	6.5734
2 Utilities	58.0909
5 Light Industry	17.7470
6 Business and Other	14.3929
8 Recreational Property/Non-Profit Organization	7.5988
9 Farm	11.5387



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Scowlitz First Nation in the Province of British Columbia,

Sq'ewlets Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SQ'EWLETS
ANNUAL EXPENDITURE LAW, 2021

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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Sq'ewlets duly enacts as follows:

1. This Law may be cited as the *Sq'ewlets Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Scowlitz First Nation Property Assessment By-Law, 2004*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Sq'ewlets, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Scowlitz First Nation Property Taxation By-Law, 2004*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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, including any Appendices, 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 23rd day of June, 2021, at Lake Errock, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief John Williams Jr.

Councillor Melvyn Hall


Councillor Joseph Chapman



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:		
a. Property Tax Revenues	<u>\$3,235.12</u>	
TOTAL REVENUES		<u>\$3,235.12</u>

PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative	\$1,457.56	
b. General Administrative	\$1,457.56	
2. Contingency Amount	<u>\$320.00</u>	
TOTAL EXPENDITURES		<u>\$3,235.12</u>

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year		\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year		\$0
BALANCE		0



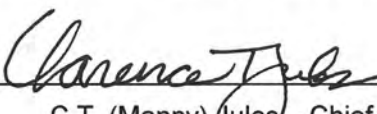
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Scowlitz First Nation in the Province of British Columbia,

Sq'ewlets First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





SQ'EWLETS
ANNUAL RATES LAW, 2021

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Sq'ewlets First Nation duly enacts as follows:

1. This Law may be cited as the *Sq'ewlets First Nation Annual Tax Rates Law, 2021*.

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 *Scowlitz First Nation Property Assessment By-Law, 2004*;

“First Nation” means the Sq'ewlets, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Scowlitz First Nation Property Taxation By-Law, 2004*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.


7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of June, 2021, at
Lake Errock, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief John Williams Jr.

Councillor Melvyn Hall


Councillor Joseph Chapman



PROPERTY CLASS	SCHEDULE
	TAX RATES
	RATE PER THOUSAND DOLLARS OF ASSESSED VALUE
Class 1 - Residential	0.0
Class 2 - Utilities	65.75453
Class 4 - Major Industry	0.0
Class 5 - Light Industry	0.0
Class 6 - Business and Other	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	0.0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2021**

Whereas,

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

- 1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2021*.
- 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, and setting out expenditures made in accordance with section 13.1 of the Act;
 - "Assessment Law" means the *Squamish Real Property Assessment Law, 2010*;
 - "Council" has the meaning given to that term in the Act;
 - "First Nation" means the Squamish Nation, being a band named in the schedule to the Act;
 - "Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;
 - "local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;
 - "property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and
 - "Taxation Law" means the *Squamish Real Property Taxation Law, 2010*.




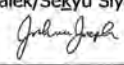
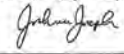
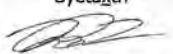
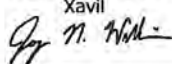






3. The First Nation's annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.
5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.
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, including any Appendices, 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 the Council at a duly called and conducted Council meeting conducted by videoconference on the 20 day of May, 2021, at which the required quorum of eight (8) members of Council was present throughout.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT: 320 SEYMOUR BLVD NORTH VANCOUVER, B. C.	
	DATED: May 20, 2021	
	MOVED BY: Jacob E. Lewis III	SECONDED BY: Kristen Rivers
<div>  Orene Askew </div> <div>  Alroy Baker K'ebximtn </div>		
<div>  Deborah Baker K'ána </div> <div> Richard E. Baker Kasalus </div> <div>  Chief Ian Campbell Xàlek/Sekyú Siyám </div>		
<div> Brandon Darbyshire-Joseph Kátxelacha </div> <div> Carla George Kwitelut/Kwelaw'ikw </div> <div>  Joshua Joseph Skwetsi7meltxw </div>		
<div>  Christopher Lewis Syetáxtn </div> <div> Deanna Lewis Kálgalih </div> <div>  Jacob E. Lewis III Xavil </div>		
<div> Dustin Rivers Sxwchálten iy Xelsilem </div> <div>  Wilson Williams Sxwíxwtn </div> <div> Kristen Rivers Tiyáltelut </div> <div>  Joyce Williams </div>		
<div>  Wilson Williams Sxwíxwtn </div> <div>  Marcus Wooden Klakwagilagime </div>		



SCHEDULE
ANNUAL 2021 BUDGET

PART 1: REVENUES		\$
Local revenues to be collected in budget year:		
Property Tax Revenue		10,885,400
Squamish Nation Own Source Revenue Contribution		5,353,023
TOTAL REVENUES		16,238,423
PART 2: EXPENDITURES		
General Government Expenditures		
Executive and Legislature		636,618
General Administrative		1,542,298
Other General Government		2,855,574
	TOTAL	5,034,490
Protection Services		
Other Protective Services		680,377
	TOTAL	680,377
Transportation		
Roads and Streets		299,275
	TOTAL	299,275
Recreation and Culture Services		
Recreation		921,324
Culture		418,576
Heritage Protection		117,490
Other Recreation and Culture		359,631
	TOTAL	1,817,021
Community Development		
Housing		762,024
Planning and Zoning		-
Community Planning		114,878
	TOTAL	876,902
Environment Health Services		
Other environmental services		2,150,361
	TOTAL	2,150,361
Fiscal Services		
Other Fiscal Services		296,281
	TOTAL	296,281
Other Services		
Education		564,039
Other Service - Purchased Local gov't services		3,929,061
	TOTAL	4,493,100
Taxes Collected for Other Governments		
		-



Grants		
Home Owners Grant equivalents		46,200
	TOTAL	46,200
Contingency Amounts		544,416
Transfers into reserve funds		-
Repayment of moneys borrowed from reserve funds		-
TOTAL EXPENDITURES		16,238,423
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>		
Accumulated Surplus - Local revenues carried forward from the previous budget year		-
Accumulated Deficit - Local revenues expenditures carried forward from the previous budget year		-
<u>BALANCE</u>		<u>(0)</u>

Note: The following are the 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 year:

The District of West Vancouver - comprehensive municipal services	\$	3,034,972
The District of North Vancouver - comprehensive municipal services	\$	753,935
The City of North Vancouver - comprehensive municipal services	\$	86,799
The District of Squamish - comprehensive municipal services	\$	53,356
Homeowners grants are comparable to those offered off reserve.		



DISTRICT EXPENDITURES ON LOCAL SERVICES

Capilano Taxation District	
Squamish Nation Own Source Revenue Contribution	1,522,664.90
Tax Revenue	8,336,115.57
TOTAL REVENUES	9,858,780.47
Property Related Expenditures	9,858,780.47
Home Owner Grant equivalents	28,500.00
General Government Expenditures	3,029,344.65
Protection Services	491,278.49
Transportation	216,146.79
Recreation and Culture	767,543.78
Community Development	489,420.89
Environment Health Services	775,637.31
Fiscal Services	213,984.38
Other Services	387,901.42
Contingency Amounts	424,050.73
Comprehensive Service Agreement	3,034,972.04
EXPENDITURES SHORT / OVER REVENUES	-



Seymour Taxation District	
Squamish Nation Own Source Revenue Contribution	0
Tax Revenue	1,854,302.91
TOTAL REVENUES	1,854,302.92
Property Related Expenditures	1,854,302.92
Home Owner Grant equivalents	700.00
General Government Expenditures	601,576.10
Protection Services	21,409.36
Transportation	9,400.61
Recreation and Culture	43,791.96
Community Development	220,539.78
Environment Health Services	89,373.85
Fiscal Services	9,306.56
Other Services	16,870.52
Contingency Amounts	87,399.31
Comprehensive Service Agreement	753,934.88
Mission Taxation District	
Squamish Nation Own Source Revenue Contribution	1,407,998.45
Tax Revenue	595,542.70
TOTAL REVENUES	2,003,541.15
Property Related Expenditures	2,003,541.15
Home Owner Grant equivalents	17,000.00
General Government Expenditures	872,808.03
Protection Services	103,972.14
Transportation	45,660.09
Recreation and Culture	208,843.18
Community Development	103,388.07
Environment Health Services	413,034.85
Fiscal Services	45,203.29
Other Services	81,942.52
Contingency Amounts	24,890.35
Comprehensive Service Agreement	86,798.64
EXPENDITURES SHORT / OVER REVENUES	-



Stawamus Taxation District	
Squamish Nation Own Source Revenue Contribution	2,415,744.79
Tax Revenue	96,517.37
TOTAL REVENUES	2,512,262.16
Property Related Expenditures	2,512,262.16
Home Owner Grant equivalents	-
General Government Expenditures	528,304.90
Protection Services	63,717.01
Transportation	28,067.52
Recreation and Culture	791,928.08
Community Development	63,553.26
Environment Health Services	872,315.00
Fiscal Services	27,786.73
Other Services	77,324.55
Contingency Amounts	5,909.49
Comprehensive Service Agreement	53,355.63
EXPENDITURES SHORT / OVER REVENUES	-



Kitsilano Taxation District	
Squamish Nation Own Source Revenue Contribution	6,614.79
Tax Revenue	2,921.13
TOTAL REVENUES	9,535.92
Property Related Expenditures	9,535.92
Home Owner Grant equivalents	-
General Government Expenditures	2,456.75
Protection Services	-
Transportation	-
Recreation and Culture	4,913.50
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	-
Contingency Amounts	2,165.67
Comprehensive Service Agreement	-
EXPENDITURES SHORT / OVER REVENUES	-



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SQUAMISH NATION
ANNUAL TAX RATES LAW, 2021**

Whereas,

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws to establish tax rates and apply them to the assessed value of those lands and interests or rights;
- B. The council of the First Nation has made a property assessment law and a property taxation law; and
- C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;




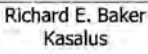
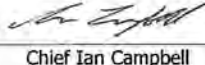


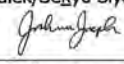


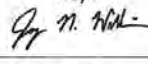

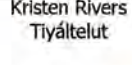



Now therefore the Council of the Squamish Nation duly enacts as follows:

- 1. This Law may be cited as the *Squamish Nation Annual Tax Rates Law, 2021*.
- 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 *Squamish Real Property Assessment Law, 2010*;
 - "First Nation" means the Squamish Nation, being a band named in the schedule to the Act;
 - "property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;
 - "taxable property" has the meaning given to that term in the Taxation Law; and
 - "Taxation Law" means the *Squamish Real Property Taxation Law, 2010*.
- 3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 the Council at a duly called and conducted Council meeting conducted by videoconference on the 20 day of May, 2021, at which the required quorum of eight (8) members of Council was present throughout.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL		320 SEYMOUR BLVD	
	MEETING HELD AT:		NORTH VANCOUVER, B. C.	
	DATED:		May 20, 2021	
	MOVED BY:	Jacob E. Lewis III	SECONDED BY	Kristen Rivers
<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  Orene Askew </div> <div style="text-align: center;">  Alroy Baker K'etximtñ </div> </div>				
<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  Deborah Baker K'ána </div> <div style="text-align: center;">  Richard E. Baker Kasalus </div> <div style="text-align: center;">  Chief Ian Campbell Xàlek/Sekyú Siyam </div> </div>				
<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  Brandon Darbyshire-Joseph Kátxelacha </div> <div style="text-align: center;">  Carla George Kwitelut/Kwelaw'ikw </div> <div style="text-align: center;">  Joshua Joseph Skwetsi7meltxw </div> </div>				
<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  Christopher Lewis Syetáxtñ </div> <div style="text-align: center;">  Deanna Lewis Kálkaliñ </div> <div style="text-align: center;">  Jacob E. Lewis III Xayil </div> </div>				
<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  Dustin Rivers Sxwchálten iy Xelsilem </div> <div style="text-align: center;">  Kristen Rivers Tiyáltelut </div> <div style="text-align: center;">  Joyce Williams </div> </div>				
<div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  Wilson Williams Sxwíxwtñ </div> <div style="text-align: center;">  Marcus Wooden Klakwagilagime </div> </div>				



SCHEDULE
2021 PROPERTY TAX RATES

Property Class	RATE PER \$1,000 Assessed Value				
	Capilano	Mission	Seymour	Stawamus	Kitsilano
Class 1: Residential	2.93877	3.23984	3.20331	4.22840	2.92250
Class 2: Utilities	27.01428	55.89538	55.89263	54.11680	44.21992
Class 4: Major Industrial	28.17925	33.55220	17.32773	35.43970	39.36168
Class 5: Light Industrial	27.76607	10.61011	11.51220	15.66050	10.24605
Class 6: Business and Other	8.44313	10.48568	9.67599	11.87280	9.96974
Class 8: Recreational Property/Non-Profit Organization	6.28285	4.44056	6.70644	5.45510	4.21332



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squiala First Nation in the Province of British Columbia,

Squiala First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SQUIALA FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Squiala First Nation duly enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Squiala First Nation Property Assessment By-law, 2005*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Squiala First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Squiala First Nation Property Taxation By-law, 2005*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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, 2021, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief David Jimmie

Councillor Allen Jimmie

Councillor Alvin Jimmie Jr.



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,482,355.67
TOTAL REVENUES	\$1,482,355.67

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$100,000.00
b. General Administrative	\$75,568.00
2. Protection Services	
a. Policing	\$86,233.75
b. Firefighting	\$86,233.75
c. Regulatory Measures	\$86,233.75
3. Transportation	
a. Roads and Streets	\$80,000.00
b. Snow and Ice Removal	\$35,000.00
c. Public Transit	\$7,788.00
d. Other Transportation	\$19,381.76
4. Recreation and Cultural Services	
a. Recreation	\$152,122.72
d. Culture	\$30,000.00
5. Community Development	
a. Community Planning	\$40,000.00
b. Economic Development Program	\$150,000.00
c. Education	\$42,941.00
d. Other Regional Planning and Development	\$50,000.00



e. Land Rehabilitation and Beautification	\$10,000.00
6. Environment Health Services	
a. Water Purification and Supply	\$100,554.00
b. Sewage Collection and Disposal	\$75,554.00
c. Garbage Waste Collection and Disposal	\$28,554.00
d. Recycling	\$30,054.00
7. Other Services	
a. Health	\$64,375.87
b. Social Programs and Assistance	\$100,957.46
10. Contingency Amount	\$30,803.61
TOTAL EXPENDITURES	\$1,482,355.67

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0.00
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 year:

a. City of Chilliwack	\$ 675,180.93
(Services provided: Protection Services, Transportation, Environmental Health, Water/Sewer, Recreation & Culture, Planning)	



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squiala First Nation in the Province of British Columbia,

Squiala First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SQUIALA FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Squiala First Nation duly enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Tax Rates Law, 2021*.

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 *Squiala First Nation Property Assessment By-law, 2005*;

“First Nation” means the Squiala 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Squiala First Nation Property Taxation By-law, 2005*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.


7. The Schedule attached to this Law forms part of and is an integral part of this Law.




8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of June, 2021, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief David Jimmie

Councillor Allen Jimmie

Councillor Alvin Jimmie Jr.



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value in:	
	Improvements	Land
1 Residential	5.05970	5.23207
2 Utilities	52.09628	54.11951
5 Light Industry	10.03233	10.31595
6 Business and Other	11.22086	11.57860
8 Recreational Property/Non-Profit Organization	7.28800	7.53828
9 Farm	32.76570	34.12830



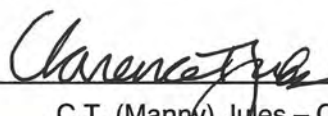
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Stellat'en First Nation in the Province of British Columbia,

Stellat'en First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**STELLAT'EN FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Stelat'en First Nation duly enacts as follows:

1. This Law may be cited as the *Stelat'en First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Stelat'en First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Stelat'en First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Stelat'en First Nation Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

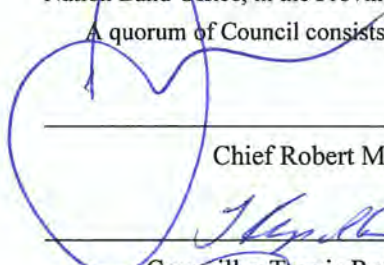
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(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 1st day of June 2021, at Stelat'en First Nation Band Office, in the Province of British Columbia.


A quorum of Council consists of three (3) members of Council.



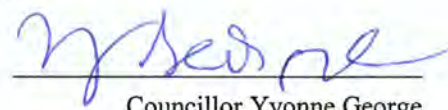
Chief Robert Mitchell



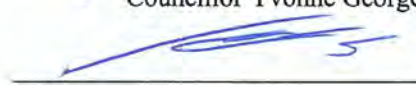
Councillor Tannis Reynolds



Councillor Walter Ward



Councillor Yvonne George



Councillor Kenneth Schmidt



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$7,003
TOTAL REVENUES	\$7,003

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Other Government (BC Assessment)	\$1,245
2. Protection Services	
a. Policing	\$5,334
3. Contingency Amount	\$424
TOTAL EXPENDITURES	\$7,003

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0



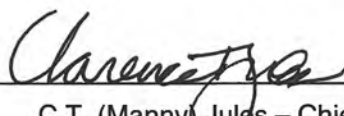
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Stellat'en First Nation in the Province of British Columbia,

Stellat'en First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**STELLAT'EN FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Stelat'en First Nation duly enacts as follows:

1. This Law may be cited as the *Stelat'en First Nation Annual Rates Law, 2021*.

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 *Stelat'en First Nation Property Assessment Law, 2015*;

“First Nation” means the Stelat'en 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Stelat'en First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 1st day of June 2021, at Stelat'en First Nation Band Office, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



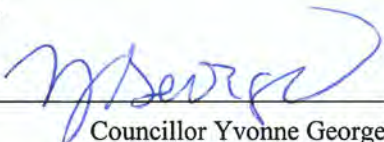
Chief Robert Mitchell



Councillor Tannis Reynolds



Councillor Walter Ward



Councillor Yvonne George



Councillor Kenneth Schmidt



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
1 Residential	6.33249
2 Utilities	26.31721
4 Major Industry	20.17485
5 Light Industry	15.68545
6 Business and Other	13.19259
8 Recreational Property/Non-Profit Organization	5.87519
9 Farm	10.11519



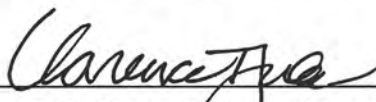
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sts'ailes in the Province of British Columbia,

Sts'ailes Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





STS'AILES
ANNUAL EXPENDITURE LAW, 2021

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of Sts'ailes duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 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;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; 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, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, forms part of and is an integral part of this Law.

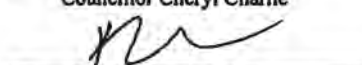
(2) A reference to the Schedule is a reference to the Schedule to this Law.

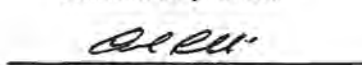
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

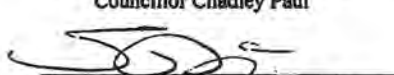
THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of July, 2021, at Agassiz, in the Province of British Columbia.

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

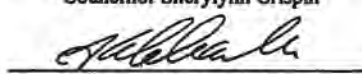

Chief Ralph Leon

Councillor Cheryl Charlie

Councillor Boyd Peter

Councillor Daryl Francis

Councillor Carla Charlie

Councillor Chadley Paul

Councillor Sherry Lynn Point

Councillor Tim Felix

Councillor Sherylynn Crispin

Councillor Kelsey Charlie



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

- | | |
|--|-----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$113,697 |

TOTAL REVENUES	\$113,697
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PART 2: EXPENDITURES

- | | |
|-------------------------------------|-----------|
| 1. General Government Expenditures: | |
| a. Executive and Legislative | \$ 47,328 |
| 2. Transportation | |
| Roads and Streets | \$ 55,000 |
| 2. Contingency | |
| Contingency amount | \$ 11,369 |

TOTAL EXPENDITURES	\$ 113,697
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PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
|---|-----|

BALANCE	\$0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sts'ailes in the Province of British Columbia,

Sts'ailes Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





STS'AILES
ANNUAL TAX RATES LAW, 2021

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of Sts'ailes duly enacts as follows:

1. This Law may be cited as the Sts'ailes *Annual Tax Rates Law, 2021*.

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 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” has the meaning given to that term in the 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 2021 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. 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.

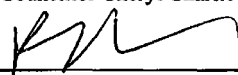
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.




THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of July, 2021, at Agassiz, in the Province of British Columbia.

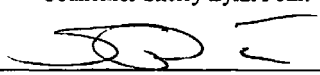
A quorum of Council consists of five (5) members of Council.



Chief Ralph Leon

Councillor Cheryl Charlie

Councillor Boyd Peter

Councillor Daryl Francis

Councillor Carla Charlie

Councillor Chadley Paul

Councillor Sherry Lynn Point

Councillor Tim Felix

Councillor Sherylynn Crispin

Councillor Kelsey Charlie



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 – Residential	5.01092
Class 2 – Utilities	65.75453
Class 5 - Light Industry	12.44502
Class 6 - Business and Other	13.62354
Class 8 - Recreational Property/Non-Profit Organization	10.53765
Class 9 - Farm	29.02932



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stz'uminus First Nation in the Province of British Columbia,

Stz'uminus First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**STZ'UMINUS FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

"Assessment Law" means the *Chemainus First Nation Property Assessment Law, 2010*;

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

"First Nation" means the Stz'uminus First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Chemainus First Nation Property Taxation Law, 2010*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 June, 2021, at Ladysmith, in the Province of British Columbia.

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

Chief Roxanne Harris

Councillor Terry Sampson

Councillor Gertrude Seymour

Councillor Greg Seymour

Councillor Margaret Seymour

Councillor Shawna Seymour

Councillor Arthur Jim

Councillor Herb Seymour

Councillor Tim Harris

Councillor Peter Seymour



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax	\$ 160,160.00
TOTAL REVENUES	

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 20,000.00
b. General Administrative	\$ 6,000.00
2. Protection Services	
a. Firefighting	\$ 22,300.00
b. Policing	-
3. Transportation	
a. Snow and Ice Removal	\$ 8,000.00
4. Community Development	
a. Housing	\$ -
b. Planning and Zoning	\$ -
c. Community Planning	\$ -
d. Economic Development Program	\$ -
e. Tourism	\$ -
f. Trade and Industry	\$ -
g. Land Rehabilitation and Beautification	\$ -
5. Environment Health Services	
a. Water Purification, Supply and Sewer	\$ 85,000.00
b. Garbage, Recycle Collection and Disposal	\$ 18,000.00
6. Contingency Amount	\$ 860.00
TOTAL EXPENDITURES	\$ 160,160.00

PART 3: ACCUMULATED SURPLUS / DEFICIT

1. Accumulated Surplus - Local revenues carried forward to next budget year	\$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from previous budget year	\$ 0.00
BALANCE	\$ 0.00



Note: The following are the 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 year:

a. District of North Cowichan: Fire Protection	\$ 22,300.00
b. Town of Ladysmith: Water Supply	\$ 25,000.00
c. Cowichan Valley Regional District: Fire Protection and Landfill Protection	\$ 1,000.00
d. Diamond Improvement District: Water Supply	\$ 375.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stz'uminus First Nation in the Province of British Columbia,

Stz'uminus First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**STZ'UMINUS FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Tax Rates Law, 2021*.

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 *Chemainus First Nation Property Assessment Law, 2010*;

"First Nation" means the Stz'uminus 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" has the meaning given to that term in the Taxation Law; and

"Taxation Law" means the *Chemainus First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of June, 2021, at Ladysmith, in the Province of British Columbia.

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

Chief Roxanne Harris

Councillor Terry Sampson

Councillor Gertrude Seymour

Councillor Greg Seymour

Councillor Margaret Seymour

Councillor Shawna Seymour

Councillor Arthur Jim

Councillor Herb Seymour

Councillor Tim Harris

Councillor Peter Seymour



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 - Residential	6.2500
Class 2 - Utilities	24.8700
Class 4 - Major Industry	0.0000
Class 5 - Light Industry	25.5500
Class 6 - Business and Other	10.8000
Class 7 - Forest Land	0.0000
Class 8 - Recreational Property/Non-Profit Organization	6.7500
Class 9 - Farm	0.0000



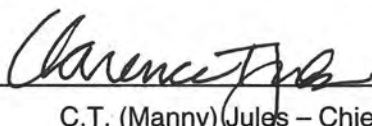
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SUMAS FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS;

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Sumas First Nation Property Assessment Law, 2014*;

“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;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Sumas First Nation Property Taxation Law, 2014*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March, 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 4th day of June, 2021, at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dalton Silver

Councillor Christopher Silver

Councillor Clint Tuttle

Councillor Murray Ned



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$550,566
b. BC Hydro CDP Grant	\$ 22,941
TOTAL REVENUES	\$573,507

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$224,769
c. Other General Government	\$ 3,693
2. Protection Services	
a. Policing	\$ 12,000
b. Firefighting	\$ 9,683
3. Transportation	
a. Roads and Streets	\$ 56,800
b. Snow and Ice Removal	\$ 10,000
4. Recreation and Cultural Services	
a. Recreation	\$ 65,000
b. Culture	\$ 30,000
5. Community Development	
a. Economic Development Program	\$ 50,000
b. Land Rehabilitation and Beautification	\$ 50,000
c. Other Regional Planning and Development	\$ 10,000
6. Environment Health Services	
a. Sewage Collection and Disposal	\$ 10,564
b. Garbage Waste Collection and Disposal	\$ 9,218
7. Contingency Amounts	\$ 18,720
8. Transfer into Reserve Funds	
a. Contingency Reserve	\$ 13,060
TOTAL EXPENDITURES	\$573,507



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
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BALANCE	\$0
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Note: The following are the 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 year:

a. City of Abbotsford (sewer and fire protection)	\$20,247
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Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Contingency Reserve

Beginning balance as of April 1, 2021 :	\$53,698
Transfers out	
a. to current year's revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$13,060
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 428
Ending balance as of March 31, 2022:	\$67,186



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**SUMAS FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Tax Rates Law, 2021*.

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 Law, 2014*;

“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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Sumas First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

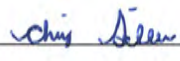


THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of June, 2021, at Abbotsford,
in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Dalton Silver



Councillor Christopher Silver



Councillor Clint Tuttle

Councillor Murray Ned



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 of assessed Value :
Class 2 – Utilities	54.08860
Class 5 - Light Industry	11.04050
Class 6 - Business and Other	12.48628
Class 9 - Farm	24.64437



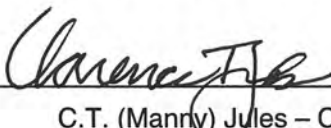
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'it'q'et First Nation in the Province of British Columbia,

T'it'q'et First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**T'IT'Q'ET FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the T'it'q'et First Nation duly enacts as follows:

1. This Law may be cited as the *T'it'q'et First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *T'it'q'et First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the T'it'q'et First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *T'it'q'et First Nation Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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 amount 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, including any Appendices, 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 17 day of May, 2021, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Courteney Adolph-Jones

Councillor Robert Leech

Councillor Marilyn Napoleon

Councillor Sarah Moberg

Councillor Sid Scotchman



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

- | | |
|--|--------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$133,770.72 |

TOTAL REVENUES	\$133,770.72
-----------------------	---------------------

PART 2: EXPENDITURES

- | | |
|--|-------------|
| 1. General Government Expenditures | |
| a. General Administrative | \$20,215.03 |
| 2. Protection Services | |
| a. Firefighting | \$3,055.69 |
| 3. Transportation | |
| a. Snow and Ice Removal | \$15,000.00 |
| 4. Recreation and Cultural Services | |
| a. Culture | \$74,000.00 |
| 5. Environment Health Service | |
| a. Garbage Waste Collection and Disposal | \$15,000.00 |
| 6. Other Services | |
| a. Health | \$5,000.00 |
| 7. Contingency Amount | \$1,500.00 |

TOTAL EXPENDITURES	\$133,770.72
---------------------------	---------------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|--------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0.00 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0.00 |

BALANCE	\$0.00
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
T'tit'q'et First Nation in the Province of British Columbia,

T'tit'q'et First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**T'IT'Q'ET FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the T'it'q'et First Nation duly enacts as follows:

1. This Law may be cited as the *T'it'q'et First Nation Annual Tax Rates Law, 2021*.

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 *T'it'q'et First Nation Property Assessment Law, 2015*;

“First Nation” means the T'it'q'et 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *T'it'q'et First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 17 day of May, 2021, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Courteney Adolph-Jones

Councillor Sarah Moberg

Councillor Robert Leech

Councillor Marilyn Napoleon

Councillor Sid Scotchman



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value:
	Rate
1 Residential	11.96496
2 Utilities	33.97946
4 Major Industry	37.70778
6 Business and Other	24.51386



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc
Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission





**TK'EMLÚPS TE SECWÉPEMC FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Kamloops Indian Band Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tk'emlúps te Secwépemc, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including the Appendices, 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 25th day of May, 2021, at a meeting held by videoconference.

A quorum of Council consists of four (4) members of Council.



Chief Rosanne Casimir



Councillor Sonny Leonard



Councillor Justin Gottfriedson



Councillor Thomas Blank



Councillor Katy Gottfriedson



Councillor Jeanette Jules

Councillor Marie Baptiste



SCHEDULE A - SUMMARY
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$8,064,336
i. KIB	\$4,004,315
ii. Paul Lake	\$ 198,869
iii. Sun Rivers	\$3,861,152
b. Payments received in lieu of taxes	\$ 200,645
c. Property Transfer Tax Revenues	\$ 796,969
d. Miscellaneous (penalties, interest, fees)	\$ 138,256
TOTAL REVENUES	\$9,200,206

PART 2: EXPENDITURES

1. Schedule B – District 1 (KIB General)	\$5,113,615
2. Schedule C – District 2 (Paul Lake)	\$ 200,750
3. Schedule D – District 3 (Sun Rivers)	\$3,885,841
TOTAL EXPENDITURES	\$9,200,206

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0

Note: The following are the 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 year:

a. City of Kamloops – Fire Protection Agreement	\$1,127,805
b. City of Kamloops – Sanitary Sewer Agreement	\$ 189,411
c. City of Kamloops – Transit Agreement	\$ 70,292
d. City of Kamloops – Sanitary Sewer (City User Fees)	\$ 334,534
e. Sage Meadows	\$ 9,997
f. South Bend	\$ 7,321



g. Tagish	\$ 44,155
h. Wind Chimes	\$ 7,893
i. Sun Rivers (Master Development Servicing Agreement)	\$ 984,191

Note: This Budget includes the attached appendices

1. Appendix A – Reserve Fund Balances for Revenues Included in Part I of the Schedule
2. Appendix B – Development Cost Charge Budget and Reserve Fund Balances



SCHEDULE B - EXPENDITURES

DISTRICT 1: KIB GENERAL

1. General Government Expenditures	
a. Executive and Legislative	\$ 334,302
b. General Administrative	\$ 880,778
c. Other General Government	\$ 56,912
2. Protection Services	
a. Firefighting	\$ 452,064
3. Transportation	
a. Roads and Streets	\$ 295,894
b. Snow and Ice Removal	\$ 100,116
c. Parking	\$ 24,129
d. Public Transit	\$ 62,746
e. Other Transportation	\$ 100,872
4. Recreation and Cultural Services	
a. Recreation	\$ 16,157
b. Culture	\$ 58,730
c. Heritage Protection	\$ 25,221
d. Other Recreation and Culture	\$ 93,885
5. Community Development	
a. Housing	\$ 226,996
b. Planning and Zoning	\$ 40,471
c. Community Planning	\$ 32,629
d. Economic Development Program	\$ 32,629
e. Land Rehabilitation and Beautification	\$ 17,252
f. Other Regional Planning & Development	\$ 796,969
6. Environment Health Services	
a. Water Purification and Supply	\$ 92,723
b. Sewage Collection and Disposal	\$ 230,741
c. Garbage Waste Collection and Disposal	\$ 2,032
d. Other Environmental Services	\$ 68,252
7. Other Services	
a. Health	\$ 70,686
b. Social Programs and Assistance	\$ 98,578
a. Education	\$ 108,499



8. Grants:	
a. Over 65 & Handicap or Veterans Grant (ADG)	\$ 191,681
b. First Nations Grant (HOG)	\$ 114,380
9. Contingency Amounts	\$ 54,291
10. Transfer into Reserve Funds	
a. Capital Infrastructure and Improvement Fund	\$ 150,000
b. DCC Band Contribution	\$ 283,000
TOTAL EXPENDITURES	\$5,113,615



SCHEDULE C - EXPENDITURES

DISTRICT 2: PAUL LAKE

1. General Government Expenditures	
a. General Administrative	\$ 28,586
b. Other General Government	\$ 1,482
2. Protection Services	
a. Firefighting	\$ 7,253
3. Transportation	
a. Roads and Streets	\$ 35,236
b. Snow and Ice Removal	\$ 26,450
c. Parking	\$ 1,083
d. Public Transit	\$ 734
e. Other Transportation	\$ 4,527
4. Recreation and Cultural Services	
a. Recreation	\$ 725
b. Culture	\$ 2,635
c. Heritage Protection	\$ 1,132
d. Other Recreation and Culture	\$ 2,220
5. Community Development	
a. Housing	\$ 10,186
b. Planning and Zoning	\$ 1,464
c. Community Planning	\$ 1,464
d. Economic Development Program	\$ 1,464
e. Land Rehabilitation and Beautification	\$ 774
6. Environment Health Services	
a. Water Purification and Supply	\$ 4,161
b. Sewage Collection and Disposal	\$ 1,855
c. Garbage Waste Collection and Disposal	\$ 91
d. Other Environmental Services	\$ 3,063
7. Other Services	
a. Health	\$ 3,172
b. Social Programs and Assistance	\$ 4,424
a. Education	\$ 4,869
8. Grants;	
a. Over 65 & Handicap or Veterans Grant (ADG)	\$ 25,767



b. First Nations Grant (HOG)	\$ 23,671
9. Contingency Amount	\$ 2,262
TOTAL EXPENDITURES	\$ 200,750



SCHEDULE D - EXPENDITURES
DISTRICT 3: SUN RIVERS

1. General Government Expenditures	
a. General Administrative	\$ 480,476
b. Other General Government	\$ 22,825
2. Protection Services	
a. Firefighting	\$ 638,938
3. Transportation	
a. Roads and Streets	\$ 627,192
b. Snow and Ice Removal	\$ 506,919
c. Parking	\$ 14,823
d. Public Transit	\$ 33,946
e. Other Transportation	\$ 61,969
4. Recreation and Cultural Services	
a. Recreation	\$ 9,926
b. Culture	\$ 36,080
c. Heritage Protection	\$ 15,494
d. Other Recreation and Culture	\$ 320,501
5. Community Development	
a. Housing	\$ 139,451
b. Planning and Zoning	\$ 20,045
c. Community Planning	\$ 20,045
d. Economic Development Program	\$ 20,045
e. Land Rehabilitation and Beautification	\$ 10,599
6. Environment Health Services	
a. Water Purification and Supply	\$ 56,963
b. Sewage Collection and Disposal	\$ 25,390
c. Garbage Waste Collection and Disposal	\$ 1,248
d. Other Environmental Services	\$ 41,930
7. Other Services	
a. Health	\$ 43,425
b. Social Programs and Assistance	\$ 60,560
a. Education	\$ 66,654
8. Grants:	
a. Over 65 & Handicap or Veterans Grant (ADG)	\$ 329,940



b. First Nations Grant (HOG)	\$ 240,568
9. Contingency Amount	\$ 39,889
TOTAL EXPENDITURES	\$3,885,841



Appendix A

Reserve Fund Balances for Revenues Included in Part 1 of the Schedule

1. Development Cost Charge Band Contribution Expense Fund

Beginning balance as of April 1, 2021 :	\$2,044,772
Transfers out	
a. to current year revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year revenues:	\$ 283,000
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 12,411
Ending balance as of March 31, 2022:	\$2,340,183

2. Capital Infrastructure Replacement & Improvement Reserve Fund

Beginning balance as of April 1, 2021:	\$ 963,738
Transfers out	
a. to current year revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year revenues:	\$ 150,000
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 6,216
Ending balance as of March 31, 2022:	\$1,119,954



Appendix B Development Cost Charge Budget and Reserve Fund Balances

A. Development Cost Charge Current Year Budget

Revenues:

1. Development cost charge revenues to be collected in current year:	
(a) DCC Sewer Facilities	\$ 10,624
(b) DCC Stormwater	\$ 3,351
(c) DCC Transportation	\$ 224,869
(d) DCC Parks/Recreation	\$ 1,710
(c) DCC Water	\$ 124,068

Total Development Cost Charge Revenues: **\$ 364,622**

Expenditures:

1. Development cost charge expenditures in the current year:	
(a)	\$ 0
2. Transfers into development cost charge reserve funds	
(a) DCC Sewer	\$ 10,624
(b) DCC Stormwater	\$ 3,351
(c) DCC Transportation	\$ 224,869
(d) DCC Parks/Recreation	\$ 1,710
(c) DCC Water	\$ 124,068

Total Development Cost Charge Expenditures: **\$ 364,622**

Balance: **\$ 0**

B. Development Cost Charge Reserve Fund Balances

1. Sewer

Beginning balance as of April 1, 2021 : \$ 104,127

Transfers out

- | | |
|---|----|
| a. to current year development cost charge revenues: | \$ |
| b. to _____ development cost charge reserve fund as a transfer: | \$ |
| c. moneys borrowed from fund for another local service purpose: | \$ |

Transfers in

- | | |
|---|-----------|
| a. development cost charge revenues to be collected in current budget year (estimated): | \$ 10,624 |
| b. from _____ development cost charge reserve fund as a transfer into fund: | \$ |
| c. borrowed moneys repaid to fund: | \$ |



Interest earned in current year:	\$ 57
Ending balance as of March 31, 2022:	\$ 114,808
2. Stormwater	
Beginning balance as of April 1, 2021 :	\$ 42,399
Transfers out	
a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$ 3,351
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 58
Ending balance as of March 31, 2022:	\$ 45,808
3. Transportation	
Beginning balance as of April 1, 2021 :	\$1,240,371
Transfers out	
a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$ 224,869
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 3,494
Ending balance as of March 31, 2022:	\$1,468,734
4. Parks/Recreation	
Beginning balance as of April 1, 2021 :	\$ 18,629
Transfers out	
a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$ 1,710
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 28
Ending balance as of March 31, 2022:	\$ 20,367
5. Water	



Beginning balance as of April 1, 2021 :	\$2,438,564
Transfers out	
a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$ 124,068
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 634
Ending balance as of March 31, 2022:	\$2,563,266



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc
Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission





**TK'EMLÚPS TE SECWÉPEMC
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Tax Rates Law, 2021*.

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 *Kamloops Indian Band Property Assessment Law, 2008*;

“First Nation” means the Tk'emlúps te Secwépemc, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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 Class 1 taxable property in a taxation year is less than three hundred and fifty dollars (\$ 350) the taxable property shall be taxed at three hundred and fifty dollars (\$ 350) for the taxation year.

5. Notwithstanding section 3, where the amount of tax levied on taxable property other than Class 1 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.

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 25 day of May, 2021, at a meeting held by videoconference.

A quorum of Council consists of four (4) members of Council.



Chief Rosanne Casimir



Councillor Sonny Leonard



Councillor Justin Gottfriedson



Councillor Thomas Blank



Councillor Katy Gottfriedson



Councillor Jeanette Jules

Councillor Marie Baptiste



**SCHEDULE A
DISTRICT 1
(KIB GENERAL)
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 – Residential	4.85920
Class 2 – Utilities	31.29320
Class 5 - Light Industry	17.70270
Class 6 - Business and Other	16.27220
Class 8 - Recreational Property/Non-Profit Organization	5.17184



SCHEDULE B
DISTRICT 2
(PAUL LAKE)
TAX RATES

PROPERTY CLASS

**RATE PER \$1,000 of
assessed value**

Class 1 – Residential

5.71700



SCHEDULE C
DISTRICT 3
(SUN RIVERS)
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 – Residential	7.18240
Class 6 - Business and Other	19.26100
Class 8 - Recreational Property/Non-Profit Organization	17.08390



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc
Property Assessment Amendment Law, 2021

Dated at Kamloops, British Columbia this 18th day of March, 2021.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission





**TK'EMLÚPS TE SECWÉPEMC
PROPERTY ASSESSMENT AMENDMENT LAW, 2021**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act* (the “Act”), the Council of Tk'emlúps te Secwépemc enacted the *Kamloops Indian Band Property Assessment Law, 2008*, which came into force on 22nd day of December, 2008.
- B. The Council of Tk'emlúps te Secwépemc deems it to be in the best interest of Tk'emlúps te Secwépemc to amend that law,

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc (Kamloops Indian Band) (the Band), at a duly convened meeting, enacts as follows:

- 1. This Law may be cited as the *Tk'emlúps te Secwépemc Property Assessment Amendment Law, 2021*.
- 2. Subsection 22.(1) of the *Kamloops Indian Band Property Assessment Law, 2008*, is hereby amended by deleting it in its entirety and replacing it with the following:

“22.(1) The First Nation will remunerate members of the Assessment Review Board on the basis of the following rates:

- (a) the chair (or acting chair), at the maximum level 3 per diem rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal, as established by the Province for part-time appointees (Category D appointees) of Administrative Tribunals and Regulatory Boards by Treasury Board Directive,
- (b) a member (or replacement member appointed to act), other than the chair, who meets the criteria of being a member of the Law Society of the Province or of having experience in assessment appeals in the Province as set out in subsection 21(2), at the maximum level 3 per diem rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal, as established by the Province for part-time appointees (Category D appointees) of Administrative Tribunals and Regulatory Boards by Treasury Board Directive, and



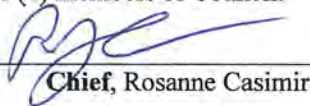
- (c) any member (or replacement member appointed to act), other than those referred to in paragraphs (a) and (b), at the maximum level 3 per diem rate established from time to time by the Province for a part-time member of a provincial administrative tribunal who is not a chair or vice-chair, as established by the Province for part-time appointees (Category D appointees) of Administrative Tribunals and Regulatory Boards by Treasury Board Directive.
- (1.1) Members of the Assessment Review Board will be paid up to the maximum of one-half of their per diem for attending a hearing or in-person meeting of the Assessment Review Board that lasts four hours or less, or up to the maximum of their per diem for attending a hearing or in-person meeting of the Assessment Review Board that lasts longer than four hours in any one calendar day.
- (1.2) The reference in subsection 22.(1) to rates established by the Province are for the purpose only of establishing reasonable rates of remuneration for members of the Assessment Review Board based on the provincial comparative and do not reflect any intent to adopt any provincial law or standard.”



5. This Law comes into force and effect on the later of MARCH 19th, 2021, and the day after it is approved by the First Nations Tax Commission further to the Act.

THIS LAW IS HEREBY ENACTED by Council of the Tk'emlúps te Secwépemc (Kamloops Indian Band) (the Band) at a duly convened meeting held on the 2ND day of MARCH, 2021.

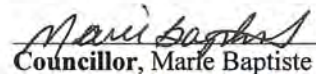
A quorum of Council consists of (4) members of Council.

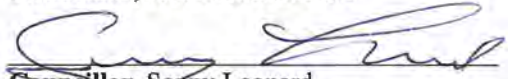

Chief, Rosanne Casimir

Councillor, Katy Gottfriedson

Councillor, Jeanette Jules

Councillor, Justin Gottfriedson


Councillor, Marie Baptiste


Councillor, Sonny Leonard


Councillor, Thomas Blank

Councillor, Vacant



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsal'alh First Nation in the Province of British Columbia,

Tsal'alh First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSAL'ALH FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tsal'alh First Nation duly enacts as follows:

1. This Law may be cited as the *Tsal'alh First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Seton Lake Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsal'alh First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Seton Lake Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 31st day of May, 2021, at Shalalth, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Randy James

Councillor Ida Mary Peter

Councillor Cliff Casper

Councillor Timothy Peter

Councillor William Alexander

Councillor Verne Adrian



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,196.38
TOTAL REVENUES	\$1,196.38

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$196.38
b. Other General Government	\$100.00
2. Recreation and Cultural Services	
a. Recreation	\$200.00
b. Culture	\$200.00
3. Community Development	
a. Land Rehabilitation and Beautification	\$200.00
4. Other Services	
a. Health	\$200.00
5. Contingency Amount	\$100.00
TOTAL EXPENDITURES	\$1,196.38

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0.00
BALANCE	\$0.00



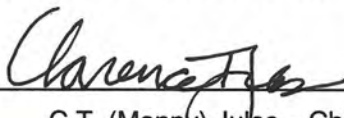
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsal'alh First Nation in the Province of British Columbia,

Tsal'alh First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSAL'ALH FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Tsal'alh First Nation duly enacts as follows:

1. This Law may be cited as the *Tsal'alh First Nation Annual Tax Rates Law, 2021*.

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 *Seton Lake Property Assessment Law, 2015*;

“First Nation” means the Tsal'alh 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Seton Lake Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

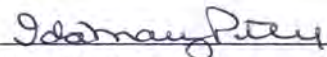


THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of May, 2021, at Shalalth, in the Province of British Columbia.


A quorum of Council consists of four (4) members of Council.



Chief Randy James




Councillor Ida Mary Peter



Councillor Cliff Casper

Councillor William Alexander



Councillor Timothy Peter

Councillor Verne Adrian



SCHEDULE TAX RATES		
PROPERTY CLASS		RATE PER \$1,000 of assessed Value
Class 2 – Utilities		21.36400



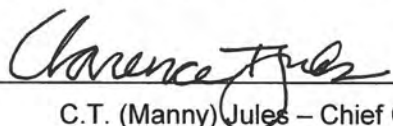
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Tsartlip First Nation in the Province of British Columbia,

Tsartlip First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSARTLIP FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Tsartlip First Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsartlip First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Tsartlip First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 9th day of July, 2021, at Brentwood Bay, in the Province of British Columbia.

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

Chief Don Tom

Councillor Gord Elliott

Councillor Joni Olsen

Councillor Verna Ellsworth

Councillor Paul Sam, Sr.

Councillor Howard Morris

Councillor Joseph Seward

Councillor Phil Tom

Councillor Simon Smith, Jr.

Councillor Curtis Olsen



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|---------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 364,883.59 |

TOTAL REVENUES	\$ 364,883.59
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PART 2: EXPENDITURES

- | | |
|--|-------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$80,000.00 |
| b. General Administrative | \$32,000.00 |
| 2. Protection Services | |
| a. Policing | \$5,000.00 |
| b. Firefighting | \$5,000.00 |
| c. Regulatory Measures | \$2,000.00 |
| 3. Transportation | |
| a. Roads and Streets | \$5,000.00 |
| b. Snow and Ice Removal | \$2,500.00 |
| 4. Recreation and Cultural Services | |
| a. Recreation | \$10,000.00 |
| b. Culture | \$5,000.00 |
| 5. Community Development | |
| a. Housing | \$20,375.00 |
| b. Planning and Zoning | \$20,375.00 |
| c. Community Planning | \$20,375.00 |
| d. Economic Development Program | \$20,375.00 |
| 6. Environment Health Services | |
| a. Sewage Collection and Disposal | \$15,000.00 |
| b. Garbage Waste Collection and Disposal | \$15,000.00 |
| c. Recycling | \$15,000.00 |
| 7. Fiscal Services | |
| a. Other Fiscal Services (Audit) | \$5,000.00 |
| 8. Other Services | |
| a. Health | \$2,000.00 |
| b. Social Programs and Assistance | \$2,000.00 |



c. Education	\$15,000.00
d. Other Service (Community Programs & Activities)	\$1,000.00
9. Grants:	
a. Home owner grant equivalents:	\$15,241.19
b. Other grants:	
i. For economic development by members	\$75,000.00
10. Contingency Amounts	\$20,000.00
TOTAL EXPENDITURES	\$408,241.19

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$43,357.60
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0.00
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 year:

a.. District of Central Saanich Fire Service Agreement (*Paid partially from local revenues and partially from general revenues)	\$87,298.15*
b. District of Central Saanich General Service Agreement (Including general government services, emergency measures (PEMO), public works and parks and recreation)	\$11,113.76



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsartlip First Nation in the Province of British Columbia,

Tsartlip First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSARTLIP FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip First Nation Annual Tax Rates Law, 2021*.

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 *Tsartlip First Nation Property Assessment Law, 2012*;

“First Nation” means the Tsartlip 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Tsartlip First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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 fifty dollars (\$150), the taxable property shall be taxed at one hundred fifty dollars (\$150) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the 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, 2021, at Brentwood Bay, in the Province of British Columbia.

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

Chief Don Tom

Councillor Gord Elliott

Councillor Joni Olsen

Councillor Verna Ellsworth

Councillor Paul Sam, Sr.

Councillor Howard Morris

Councillor Joseph Seward

Councillor Phil Tom

Councillor Simon Smith, Jr.

Councillor Curtis Olsen



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 – Residential	5.36380
Class 2 – Utilities	33.76719
Class 5 - Light Industry	11.42545
Class 6 - Business and Other	12.91928
Class 8 - Recreational Property/Non-Profit Organization	11.34424
Class 9 – Farm	9.99607



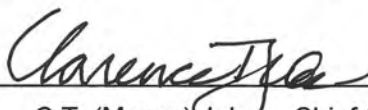
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSAWOUT FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Tsawout First Nation Property Assessment Law 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsawout First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Tsawout First Nation Property Taxation Law 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 29 day of July 2021, at Saanichton, in the Province of British Columbia.

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


Chief Harvey Underwood


Councillor Donald Willimas


Councillor John Etzel

Councillor Stan Sam


Councillor Samantha Etzel


Councillor John Wilson


Councillor Toby Joseph

Councillor Allan Claxton

Councillor Abraham Pelkey

SCHEDULE



ANNUAL BUDGET

PART 1: REVENUES

1. Property Tax Revenues to be collected in budget year:

a. Property Tax Revenues	\$1,292,230.40
b. BC HOG Benefit	\$124,000.00
c. Property Tax — interest and penalties	\$32,000.00
d. Tax Search Revenue	\$465.00

TOTAL REVENUES	\$1,448,695.40
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PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative	\$90,000.00
b. General Administrative	\$129,519.00
c. Other General Government	\$30,500.00

2. Protection Services

a. Firefighting	\$98,000.00
b. Animal Control	\$2,500.00

3. Transportation

a. Roads and Streets	\$25,000.00
b. Snow and Ice Removal	\$10,000.00

4. Recreation and Cultural Services

a. Recreation	\$25,000.00
b. Culture	\$150,000.00
c. Other Recreation and Culture	\$20,000.00

5. Environment Health Services

a. Sewage Collection and Disposal	\$62,000.00
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6. Other Services	
a. General Services - Municipal	\$225,000.00
b. Hospital Services	\$55,000.00
c. Mosquito Control	\$14,000.00
7. Grants	
a. Homeowner grants equivalents	\$446,120.06
8. Contingency Amount	\$16,056.34
9. Transfers into reserve funds	
a. Capital Reserve Fund	\$50,000.00
TOTAL EXPENDITURES	\$1,448,695.40

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0.00
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 year:

a. District of Central Saanich- General Service Agreement	\$ 132,030
b. District of Central Saanich- Fire Protection Agreement	\$ 80,000
c. District of Central Saanich- Mosquito Control Agreement	\$ 16,000
d. Capital Regional District- Hospital Service Agreement	\$ 56,122
e. Capital Regional District- General Service Agreement	\$ 52,687

Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

1. Contingency Reserve Fund	
Beginning balance as of April 1, 2021 :	\$ 606,230.59
Interest earned in current year:	\$ 2,088
Ending balance as of March 31, 2022:	\$ 608,318.59
2. Capital Projects Reserve Fund	
Beginning balance as of April 1, 2021:	\$ 808,767.78
Transfers in	
a. from local revenue account:	\$ 50,000
Interest earned in current year:	\$ 6,339
Ending balance as of March 31, 2022:	\$ 865,106.78



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSAWOUT FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Tax Rates Law, 2021*.

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 *Tsawout First Nation Property Assessment Law 2008*;

“First Nation” means the Tsawout 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Tsawout First Nation Property Taxation Law 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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

a. the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

b. no taxpayer for that taxable property is sixty-five (65) years of age or over,
the taxable property shall be taxed at three hundred and fifty dollars (\$350).

5. Notwithstanding section 3, where

a. the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars (\$100), and

b. a taxpayer for that taxable property is sixty-five (65) years of age or older,
the taxable property shall be taxed at one hundred dollars (\$100).

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 29 day of July 2021, at Saanichton, in the Province of British Columbia.

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


Chief Harvey Underwood


Councillor Donald Williams


Councillor John Etzel

Councillor Stan Sam


Councillor Samantha Etzel


Councillor John Wilson


Councillor Toby Joseph

Councillor Allan Claxton

Councillor Abraham Pelkey



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
1 Residential	4.00446
2 Utilities	29.00604
6 Business and Other	17.90517
8 Recreational Property/Non-Profit Organization	14.55727



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Ts'kw'aylaxw First Nation in the Province of British Columbia,

***Ts'Kw'aylaxw First Nation
Annual Expenditure Law, 2020***

Dated at Kamloops, British Columbia this 9th day of February, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TS'KW'AYLAXW FIRST NATION
ANNUAL EXPENDITURE LAW, 2020**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Ts'kw'aylaxw First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Annual Expenditure Law, 2020*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Ts'kw'aylaxw First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2020, and ending March 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.



5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

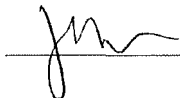
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

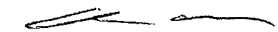
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5 day of February 2021, at Ts'kw'aylaxw, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

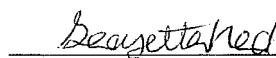


Chief Justin Kane

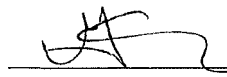


Councillor Derek Bob

Councillor Carmen Ned



Councillor Georgetta Ned



Councillor Eugenia Edwards

Councillor Llace Shintah



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$25,798
TOTAL REVENUES	\$25,798

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 15,353
b. General Administrative	\$ 2,000
2. Transportation	
a. Roads and Streets	\$ 2,000
b. Snow and Ice Removal	\$ 2,000
3. Recreation and Cultural Services	
a. Culture	\$ 2,000
4. Community Development	
a. Other Regional Planning and Development	\$ 889
5. Contingency Amount	\$ 1,556
TOTAL EXPENDITURES	\$ 25,798

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0

BALANCE	\$0
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Ts'kw'aylaxw First Nation in the Province of British Columbia,

Ts'Kw'aylaxw First Nation
Annual Tax Rates Law, 2020

Dated at Kamloops, British Columbia this 9th day of February, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TS'KW'AYLAXW FIRST NATION
ANNUAL TAX RATES LAW, 2020**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Ts'kw'aylaxw First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Annual Tax Rates Law, 2020*.

2. In this Law:

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

“Assessment Law” means the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*;

“First Nation” means the Ts'kw'aylaxw 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2020 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. 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. 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.

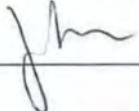
8. The Schedule attached to this Law forms part of and is an integral part of this Law.




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 5 day of February, 2021, at Ts'kw'aylaxw, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

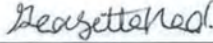


Chief Justin Kane




Councillor Derek Bob

Councillor Carmen Ned



Councillor Georgetta Ned



Councillor Eugenia Edwards

Councillor Llace Shintah



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value
1 Residential	4.47685
2 Utilities	22.18070
4 Major Industry	11.39889
5 Light Industry	19.84775
6 Business and Other	20.09279
8 Recreational Property/Non-Profit Organization	2.93755
9 Farm	8.86315



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSLEIL-WAUTUTH NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Tsleil-Waututh Nation Property Assessment Law, 2017*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsleil-Waututh Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by a First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Tsleil-Waututh Nation Property Taxation Law, 2017*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including the Appendices, 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 at a duly called and conducted Council meeting conducted by videoconference on the 18th day of May, 2021, at which the required quorum of Four (4) councillors was present throughout.

Chief Leah George-Wilson

Councillor Justin George

Councillor Curtis Thomas

Councillor Deanna B. George

Councillor Vanessa Gonzalez

Councillor Jennifer Thomas



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:

a. Property Tax Revenues	\$2,806,420
b. Property Transfer Tax Revenues	\$1,808,460

TOTAL REVENUES: \$4,614,880

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative	\$200,000
b. General Administrative	\$300,000
c. Other General Government	\$100,000

2. Transportation

a. Roads and Streets	\$1,000,000
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3. Recreation and Cultural Services

a. Recreation	\$200,000
b. Culture	\$200,000

4. Community Development

a. Education	\$200,000
b. Public Works	\$600,000

5. Other Services

a. BCAA	\$40,000
b. Assessment Appeals	\$3,000
c. District of North Vancouver MTSA	\$1,104,848

6. Grants

a. Homeowner Grants	\$379,587
b. Additional Grants	\$237,445

7. Contingency Amounts

a. Contingency Amounts	\$50,000
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TOTAL EXPENDITURES: \$4,614,880



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
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 year

a. District of North Vancouver	\$ 2,687,229
- Police	
- Fire	
- Utilities	
- Library	
- Parks and Recreation	



Appendix I

Tsleil-Waututh Nation Local Services Fee Law Budget and Reserve Fund Balance - Sewer

A. Fees Current Year Budget

Revenues:

- | | |
|---|------------|
| 1. Fee Revenues to be collected in current year: | \$ 754,230 |
| 2. Moneys from Fee Reserve Fund to be expended in current year: | \$ 0 |

Total Fee Revenues:	\$ 754,230
----------------------------	-------------------

Expenditures:

- | | |
|-------------------------------------|------------|
| 1. District of North Vancouver MTSA | \$ 754,230 |
| 2. Transfers into Fee Reserve Fund: | \$ 0 |

Total Fee Expenditures:	\$ 754,230
--------------------------------	-------------------

Balance:	\$ 0
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B. Fee Reserve Fund Balance

Beginning balance as of January 1, 2021 :	\$ 0
Transfers out to current year fee revenues:	\$ 0
Transfers in from current year fee revenues:	\$ 0
Interest earned in current year:	\$ 0
Ending balance as of December 31, 2021:	\$ 0



Appendix II

Tsleil-Waututh Nation Local Services Fee Law Budget and Reserve Fund Balance - Water

A. Fees Current Year Budget

Revenues:

- | | |
|---|------------|
| 1. Fee Revenues to be collected in current year: | \$ 810,163 |
| 2. Moneys from Fee Reserve Fund to be expended in current year: | \$ 0 |

Total Fee Revenues:	\$ 810,163
----------------------------	-------------------

Expenditures:

- | | |
|-------------------------------------|------------|
| 1. District of North Vancouver MTSA | \$ 810,163 |
| 2. Transfers into Fee Reserve Fund: | \$ 0 |

Total Fee Expenditures:	\$ 810,163
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Balance:	\$ 0
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B. Fee Reserve Fund Balance

Beginning balance as of January 1, 2021 :	\$ 0
Transfers out to current year fee revenues:	\$ 0
Transfers in from current year fee revenues:	\$ 0
Interest earned in current year:	\$ 0
Ending balance as of December 31, 2021:	\$ 0



Appendix III

Tsleil-Waututh Nation Local Services Fee Law Budget and Reserve Fund Balance - Recycling

A. Fees Current Year Budget

Revenues:

1. Fee Revenues to be collected in current year:	\$ 17,987
2. Moneys from Fee Reserve Fund to be expended in current year:	\$ 0

Total Fee Revenues:	\$ 17,987
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Expenditures:

1. District of North Vancouver MTSA	\$ 17,987
2. Transfers into Fee Reserve Fund:	\$ 0

Total Fee Expenditures:	\$ 17,987
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Balance:	\$ 0
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B. Fee Reserve Fund Balance

Beginning balance as of January 1, 2021 :	\$ 0
Transfers out to current year fee revenues:	\$ 0
Transfers in from current year fee revenues:	\$ 0
Interest earned in current year:	\$ 0
Ending balance as of December 31, 2021:	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TSLEIL-WAUTUTH NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, and interests or rights;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Tax Rates Law, 2021*.

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 *Tsleil-Waututh Nation Property Assessment Law, 2017*;

“First Nation” means the Tsleil-Waututh Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Tsleil-Waututh Nation Property Taxation Law, 2017*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 at a duly called and conducted Council meeting conducted by videoconference on the 18th day of May, 2021, at which the required quorum of Four (4) councillors was present throughout.

Chief Leah George-Wilson

Councillor Justin George

Councillor Curtis Thomas

Councillor Deanna B. George

Councillor Vanessa Gonzalez

Councillor Jennifer Thomas



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 – Residential	3.20331
Class 2 – Utilities	55.89263
Class 4 - Major Industry	17.32773
Class 5 - Light Industry	11.51220
Class 6 - Business and Other	9.67599
Class 8 - Recreational Property/Non-Profit Organization	6.70644



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Property Transfer Tax Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





Tsleil-Waututh Nation Property Transfer Tax Law, 2021

**TSLEIL-WAUTUTH NATION
PROPERTY TRANSFER TAX LAW, 2021
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Tsleil-Waututh Nation Property Transfer Tax Law, 2021

WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands;

B. The Council of the Tsleil-Waututh Nation deems it to be in the best interests of the Tsleil-Waututh Nation to make a law that provides for the levy and collection of a tax on certain interests in reserve lands at the time of the transfer of those interests;

C. The Council of the Tsleil-Waututh Nation enacted the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019* on May 27, 2019 and it was approved by the First Nations Tax Commission on June 26, 2019;

D. The Council of the Tsleil-Waututh now desires to repeal the *Tsleil-Waututh Nation Property Transfer Tax Law, 2019* and to request the First Nations Tax Commission to approve this *Tsleil-Waututh Nation Property Transfer Tax Law, 2021* pursuant to section 31 of the Act; and

E. The Council of the Tsleil-Waututh 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 Tsleil-Waututh Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Tsleil-Waututh Nation Property Transfer Tax Law, 2021*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

- 2.(1) In this Law:

“Act” means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

“administrator” means a person appointed by the Council under subsection 3(1) to administer this Law;

“Assessment Law” means the *Tsleil-Waututh Nation Property Assessment Law, 2017*;

“chief administrative officer” means the person, appointed by the Council, who is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Tsleil-Waututh Nation;

“chief financial officer” means the person, appointed by the Council, who is responsible for the day-to-day management of the financial administration of the Tsleil-Waututh Nation;

“civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, S.B.C. 2012, c. 25;

“correcting transfer” means a taxable transfer that was intended to be transferred to the transferee when the original transfer was registered;

“Council” has the meaning given to that term in the Act;

“expenditure law” means a law enacted by the Tsleil-Waututh Nation under paragraph 5(1)(b) of the Act;

“fair market value” means the fair market value determined in accordance with the applicable rules and formulae set out in Schedule I;



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

“holder”, in relation to an interest in reserve lands, means a person

- (a) in possession of the interest,
- (b) entitled through a lease, licence or other legal means to the interest,
- (c) in actual occupation of the interest, or
- (d) who is a trustee of the interest;

“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 relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;

“lease” includes a sublease or any further sublease;

“lease modification agreement” means an agreement that extends the term of a lease;

“local revenue account” means the account referred to in section 13 of the Act;

“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;

“member” means a member of the Tsleil-Waututh Nation;

“Minister” means the Minister of Crown-Indigenous Relations or the Minister of Indigenous Services, as applicable;

“Notice of Tax Assessment” means a notice containing the information set out in Schedule III and includes an amended Notice of Tax Assessment;

“original transfer” means a taxable transfer to a transferee that was in error, or an error was made in the description or survey under which an interest in reserve lands was registered;

“parcel” means a block or other defined area of land on the reserve;

“permanent resident of Canada” means a permanent resident as defined in the *Immigration and Refugee Protection Act*;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“principal residence”,

- (a) for the purposes of section 12, means an interest in reserve lands
 - (i) on which the person in relation to whose residency the exemption in section 12 is claimed usually resided and used as their home,
 - (ii) on which there are improvements that are designed to accommodate and that are used to



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- accommodate three (3) or fewer families,
- (iii) on which all of the improvements are residential improvements, and
- (iv) that is not larger than a half (0.5) hectare, and
- (b) for the purposes of sections 13 to 24, means the usual place where an individual makes their home;
- “registration date” means the date on which an application is made to register a taxable transfer in the registry;
- “registry” means the Tsleil-Waututh Lands Register, or its successor, in which interests in reserve lands are registered;
- “related individual” means
 - (a) a person’s spouse, child, grandchild, great-grandchild, parent, parent’s spouse, grandparent or great-grandparent,
 - (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;
- “Request for Information” means a request containing the information set out in Schedule V;
- “Request for Reconsideration” means a request containing the information set out in Schedule VI;
- “reserve” means any land set apart for the use and benefit of the Tsleil-Waututh Nation within the meaning of the *Indian Act*;
- “residential improvement” means an improvement, or a part of an improvement, constructed on and permanently affixed to land and that is intended to be a dwelling;
- “residential property” means an interest in reserve lands that is
 - (a) classified as class 1 property under the Assessment Law, or
 - (b) used or intended to be used for residential purposes;
- “Return” means a tax return containing the information set out in Schedule II and in the form or forms determined by the administrator;
- “settlor” means, in relation to an interest in reserve lands held in trust, the person who
 - (a) contributed the interest to the trust estate, or
 - (b) contributed to the trust estate the assets used to acquire the interest,whether or not that person is the creator of the trust;
- “spouse” includes a common law partner;
- “tax” means the property transfer tax imposed under this Law and includes all penalties, interest, and costs added to taxes under this Law;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “taxable transfer” means
 - (a) a transfer, grant, assignment or other disposition of a lease by any method, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,
 - (b) a transfer, grant or other disposition of a life estate in a lease, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,
 - (c) the extension of the term of a lease by a lease modification agreement, and
 - (d) a grant of an option to renew or extend the term of a lease;



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“taxpayer” means a person liable for payment of tax under this Law;

“transferee” means a person to whom an interest in reserve lands is transferred or whose interest is created, increased or given effect to under a taxable transfer;

“transferor” means a person from whom a transferee receives a taxable transfer;

“Tsleil-Waututh Nation” means the Tsleil-Waututh Nation, being a band named in the schedule to the Act; and

“Tsleil-Waututh Nation Corporation” means a corporation in which Tsleil-Waututh Nation beneficially owns, directly or indirectly, shares

(a) having not less than one hundred percent (100%) of the votes that could be cast at an annual meeting of the shareholders of the corporation, or

(b) having not less than one hundred percent (100%) of the fair market value of all of the issued shares of the capital stock of the corporation.

(2) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) For the purpose of calculating tax payable under this Law, a person registered in the registry as the holder of the interest in reserve lands, other than a person registered only as the owner of a charge, is deemed to be the legal and beneficial holder of the interest, even if the person holds the interest in trust.

(4) For the purposes of this Law, a person is considered to have only one (1) principal residence at a time.

(5) 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)), subparagraph (e.g. subparagraph 12(2)(b)(i), clause (e.g. clause 20(1)(c)(i)(A) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph, subparagraph, clause or Schedule of this Law, except where otherwise stated.

(6) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III ADMINISTRATION

Administrator

3.(1) The Council shall appoint an administrator to oversee the administration and enforcement of this Law.

(2) The administrator shall fulfill the responsibilities given to the administrator under this Law and such other duties assigned to the administrator by the Tsleil-Waututh Nation from time to time.

(3) The administrator may, with the consent of the Council, the chief administrative officer or the chief financial officer, assign the performance of any duties of the administrator to any officer, employee, contractor or agent of the Tsleil-Waututh Nation.

(4) On or before September 30 of each year, the administrator shall prepare and present a report to the Council on the administration of this Law during the previous fiscal year, which report shall include

(a) the amount of all taxes levied;

(b) the amount of all taxes received;

(c) the amount of any exemptions from taxes;

(d) the amount of any refunds of taxes;

(e) a list of all requests for reconsideration received by the administrator and the decision made



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

- respecting each request;
- (f) any appeals filed; and
- (g) any enforcement proceedings taken.

Revenues and Expenditures

4. Taxes collected by the Tsleil-Waututh Nation shall be placed in the local revenue account of the Tsleil-Waututh Nation and expended under the authority of an expenditure law or in accordance with section 13.1 of the Act.

PART IV TAX LIABILITY AND LEVY

Tax Liability

5.(1) This Law applies to all interests in reserve lands, and every transferee is subject to tax at the time of application for registration of a taxable transfer in respect of an interest in accordance with this Law.

(2) Except where an exemption applies as provided in Part V, a tax

(a) is levied and imposed on an interest in reserve lands at the time of the application for registration of a taxable transfer relating to that interest; and

(b) shall be paid by the transferee in accordance with this Law.

(3) A person who is a transferee of a taxable transfer under this Law is liable for the tax even if

(a) that person is also liable to pay taxes imposed under other property taxation laws of the Tsleil-Waututh Nation; or

(b) the interest acquired by a co-transferee of the taxable transfer is exempt from tax under this Law.

(4) Where there is more than one (1) transferee in respect of a taxable transfer, each transferee is jointly and severally liable to the Tsleil-Waututh Nation for the tax imposed under this Law.

(5) Subsection (4) does not apply to a co-transferee of a taxable transfer who is exempt from tax under this Law.

(6) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting those taxes, including without limitation respecting the assessment of taxes, the applicability of an exemption, or the taxpayer's liability to taxation.

Tax Payment and Filing Return

6.(1) On application for registration of a taxable transfer in the registry, the transferee shall

(a) pay the tax in accordance with this Law; and

(b) file a completed Return in accordance with this Law, whether or not the taxable transfer is exempt from tax under this Law.

(2) The registry shall refuse to accept an application for registration of a taxable transfer if

(a) the transferee does not pay the tax owing at the time of registration;

(b) the transferee does not file a completed Return; or

(c) the administrator or the registry staff have reasonable grounds to believe that the Return is incomplete, or the transferee does not qualify for an exemption being claimed on the Return.

(3) Payment of taxes shall be made by electronic transfer to the Tsleil-Waututh Nation as directed by the administrator, or by cheque or money order made payable to the Tsleil-Waututh Nation.

(4) The administrator shall issue a receipt to the taxpayer for taxes paid under this Law.



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

Payment of Estimated Tax

7.(1) Despite section 6, where the amount of tax owing on a taxable transfer cannot be determined on the registration date because an appraisal or other valuation information is required to determine the fair market value of the taxable transfer, the administrator may, on the request of the transferee,

(a) estimate the tax owing using the best information available to the administrator on the registration date; and

(b) authorize the registry to accept the application for registration of the taxable transfer on payment by the transferee of the administrator's estimate of the tax owing.

(2) Where a transferee makes a payment of estimated tax owing under subsection (1), the administrator shall, on receipt of the appraisal or other valuation information, determine the tax owing on the taxable transfer.

(3) Despite subsection (2), if the transferee was required to provide the appraisal or other valuation information and the transferee does not provide the information within the required time, the administrator shall determine the tax owing on the taxable transfer on the registration date, based on the best information available to the administrator at the time of the determination under this subsection.

(4) Where the administrator makes a determination of tax owing under subsection (2) or (3), the administrator shall deliver a Notice of Tax Assessment to the transferee and section 32 applies.

Tax Rate

8.(1) The tax payable under this Law is the sum of the following:

(a) one percent (1%) of the taxable transfer's fair market value that does not exceed two hundred thousand dollars (\$200,000);

(b) two percent (2%) of that portion of the fair market value that exceeds two hundred thousand dollars (\$200,000) but does not exceed two million dollars (\$2,000,000);

(c) three percent (3%) of that portion of the fair market value that exceeds two million dollars (\$2,000,000); and

(d) where the subject matter of the taxable transfer includes residential property, an additional two percent (2%) of that portion of the fair market value of the residential property that exceeds three million dollars (\$3,000,000), determined in accordance with subsection (2).

(2) For the purposes of paragraph (1)(d), the fair market value of a residential property is

(a) where the subject matter of the taxable transfer includes only residential property, the fair market value of the taxable transfer; and

(b) where the subject matter of the taxable transfer includes an interest that is not residential property, the fair market value of that portion of the taxable transfer comprising the residential property.

(3) If a transferee

(a) applies to register a taxable transfer, and

(b) within six (6) months after the application referred to in paragraph (a) applies to register one or more additional taxable transfers respecting the same interest,

the tax owing on the taxable transfer referred to in paragraph (b) shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all the taxable transfers referred to in paragraphs (a) and (b) were a single taxable transfer.



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(4) If

(a) a transferee applies to register a taxable transfer, and

(b) one or more related individuals of the person referred to in paragraph (a) apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), to register one (1) or more taxable transfers respecting the same interest for which the transferor is not the person referred to in paragraph (a),

the tax owing shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay the total tax owing.

(5) If

(a) a transferee that is a corporation (in this subsection and subsection (6) called the “corporate transferee”) applies for registration of a taxable transfer, and

(b) one or more corporations associated with the corporate transferee apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), for registration of one or more taxable transfers respecting the same interest for which the transferor is not the corporate transferee,

the tax owing on the taxable transfers shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay that total tax.

(6) For the purposes of subsection (5), a corporation is associated with a corporate transferee if the corporation and the corporate transferee are associated, within the meaning of section 256 of the *Income Tax Act*, on the registration date of the taxable transfer referred to in subsection (5).

Tax Return

9. A Return shall be dated and certified

(a) if no exemption is claimed, by the transferee or a person with actual authority to certify the 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 certified; 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 certify the return on behalf of the transferee.

Correcting Transfer

10.(1) Despite section 8, the tax payable for a correcting transfer is the tax payable determined under that section as if the fair market value of the taxable transfer were determined on the registration date of the original transfer.

(2) On the registration of a correcting transfer, the amount of tax paid by a transferee in respect of the original transfer is deemed to be tax

(a) paid by the transferee in respect of the correcting transfer; and

(b) paid on the registration date of the correcting transfer.



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

PART V EXEMPTIONS FROM TAXATION

Applicability of Exemptions

- 11.(1) A transferee is exempt from taxation on a taxable transfer under sections 12 and 13 only where
- (a) the taxable transfer is within any of the descriptions set out in sections 12 and 13; and
 - (b) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.
- (2) A claim for an exemption under this section shall
- (a) be in the form required by the administrator;
 - (b) provide sufficient information for the administrator to confirm that the taxable transfer or the transferee, as the case may be, qualifies for the exemption claimed; and
 - (c) include a consent by the transferee to the administrator conducting inquiries respecting the taxable transfer and the transferee that the administrator considers necessary to confirm the qualification for the exemption.

Exemptions from Tax

12.(1) In this section a related individual shall be a person who is a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act*.

(2) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is

- (a) from a transferor who is not a trustee to a transferee who is a related individual, if the interest transferred has been the principal residence of either the transferor or the transferee for a continuous period of at least six (6) months immediately before the registration date;
- (b) from a trustee of a deceased's estate or of a trust established under a deceased's will and who is registered in that capacity in the registry, to a transferee, 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 interest to be transferred was the deceased's principal residence or had been the transferee's principal residence for a continuous period of at least six (6) months;
- (c) from a trustee of a trust that is settled during the lifetime of the settlor and who is registered in that capacity in the registry, if
 - (i) the transferee is a beneficiary of the trust,
 - (ii) the transferee beneficiary is a related individual of the settlor of the trust, and
 - (iii) the interest transferred was the principal residence of either the settlor or the transferee for a continuous period of at least six (6) months immediately before the date of transfer or of the transferee beneficiary for that period;
- (d) from a transferor to a transferee who is a spouse or former spouse of the transferor where the transfer is made pursuant to a written separation agreement, a court order, or other legally binding order or agreement under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable provincial or federal enactment respecting the division of matrimonial or family property;



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

- (e) to change a joint tenancy to a tenancy in common, if
 - (i) the persons holding the interest are the same before and after the transfer, and
 - (ii) each person holding a share of the interest after the transfer has an interest equal to that held by the other holders;
- (f) by operation of law to the survivor of a joint tenancy consequent on the death of a joint tenant holder of the interest;
- (g) in relation to the subdivision of an interest into smaller parcels, where
 - (i) the transferee of an interest in one or more of the resulting subdivided parcels was one of the registered holders of the original interest immediately before its subdivision, and
 - (ii) the transferee's proportionate share of the fair market value of those smaller parcels, calculated using the fair market values as they were immediately after the subdivision, does not exceed the transferee's proportionate share of the fair market value of the original interest, calculated using the fair market value as it was immediately before the subdivision;
- (h) by which an interest reverts, escheats or is forfeited to the Tsleil-Waututh Nation or the federal or provincial Crown, or by which an interest that has reverted, escheated or been forfeited to the Tsleil-Waututh Nation or the Crown is returned to its previous holder;
- (i) to the trustee in bankruptcy of an interest forming part of the estate of a bankrupt;
- (j) from the trustee in bankruptcy to the bankrupt of an interest forming part of the estate of the bankrupt, if no consideration for the transfer is paid by or on behalf of the bankrupt transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;
- (k) from the trustee in bankruptcy to the spouse or former spouse of the bankrupt of an interest forming part of the estate of the bankrupt, if
 - (i) the interest 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 on the application for the exemption;
- (l) to a person in their capacity as personal representative, if the interest transferred is part of the deceased's estate;
- (m) of a life estate in a lease, if the transferee of that life estate transferred the lease in the same interest to the transferor of the life estate in a concurrent transaction;
- (n) to a mortgagee, if the mortgagee was the immediately preceding holder of the interest that was subject to the mortgage;
- (o) to the provincial public guardian and trustee or the Minister, if
 - (i) the interest transferred is to be held in trust by the public guardian and trustee or the Minister, as the case may be, for the sole benefit of a minor,
 - (ii) the minor is a related individual of the transferor or the person whose estate is the transferor, and
 - (iii) the interest transferred was the principal residence of the minor, the transferor, or the person whose estate is the transferor;
- (p) from the provincial public guardian and trustee or the Minister, if
 - (i) the interest transferred was held in trust by the public guardian and trustee or the Minister, as the case may be, for the sole benefit of a minor, and



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

- (ii) the transferee is the beneficiary;
 - (q) from a transferor to a transferee, each of whom is registered in the registry as a trustee of the interest, if
 - (i) the change in trustee is for reasons that do not relate, directly or indirectly, to a change in beneficiaries or in a class of beneficiaries or to a change in the terms of the trust, and
 - (ii) the transferor and the transferee make a declaration to that effect on the application for the exemption;
 - (r) for the purpose of transferring an interest
 - (i) that was transferred in error, or
 - (ii) in respect of which an error was made in the description or survey relating to the registration of the interest;
 - (s) to a not-for-profit educational institution, including a public school, university, technical institute or public college, if the interest being transferred will be used for an educational purpose;
 - (t) of a lease for an interest that is intended for subdivision, development and resale of at least five (5) parcels, provided that the transferee completes a subdivision to create at least five (5) parcels within five (5) years after the registration date; or
 - (u) of a lease with a term of thirty (30) years or less remaining as of the registration date, other than a lease modification agreement.
- (3) If the exemption set out in paragraph (2)(g) is not available to a transferee only because the condition set out in subparagraph (2)(g)(ii) is not fulfilled, the tax payable by the transferee shall be calculated as if all of the taxable transfers in relation to a transfer of all of, or an interest in, one or more of the smaller parcels created under the subdivision were a single taxable transfer with a fair market value calculated
- (a) firstly, by determining the difference between the following two (2) percentages by subtracting from the percentage under subparagraph (i) the percentage under subparagraph (ii):
 - (i) the transferee's proportionate share, expressed as a percentage, of the fair market value of the smaller parcels, calculated using the fair market values as they were immediately after the subdivision,
 - (ii) the transferee's proportionate share, expressed as a percentage, of the fair market value of the original parcel referred to in subparagraph (2)(g)(i), calculated using the fair market value as it was immediately before the subdivision; and
 - (b) secondly, by multiplying the total fair market value of all of the smaller parcels, calculated at the time of the application to register the transfer to the transferee, by the difference determined under paragraph (a), to obtain the fair market value that is subject to tax.
- (4) Despite paragraph (2)(u), the exemption from taxation in that paragraph does not apply to a taxable transfer where
- (a) two (2) or more taxable transfers are made in respect of the same interest;
 - (b) the applications for registration of the taxable transfers are made at the registry within six (6) months of each other;
 - (c) each of the taxable transfers provides a term during which a person is given a right to occupy the interest under a lease; and
 - (d) the terms referred to in paragraph (c) exceed thirty (30) years in total.



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Additional Exemptions

13.(1) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is to

- (a) the Tsleil-Waututh Nation as the sole transferee;
- (b) a Tsleil-Waututh Nation Corporation as the sole transferee;
- (c) a member where, in respect of the taxable transfer,
 - (i) the member is the only transferee,
 - (ii) all of the transferees are members, or
 - (iii) the member and the member's spouse are the only transferees,

provided that the transferee will hold the interest directly and not as a trustee, and the interest will be the transferee's principal residence; or

(d) a trustee who will hold the interest in trust only for the sole benefit of one (1) or more members and no other person, provided that at least one of the members will use the interest as their principal residence.

(2) Where an exemption is given under paragraph (1)(c) or (d), the Tsleil-Waututh Nation shall

- (a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person had the exemption not applied; and
- (b) make the payment under paragraph (a) using moneys that are not local revenues.

First-Time Home Buyer – Exemption Definitions

14. The following definitions apply to sections 15 to 18:

“first-time home buyer” means an individual who

- (a) is a Canadian citizen or a permanent resident of Canada on the registration date of a taxable transfer,
- (b) has not previously
 - (i) owned land in British Columbia or elsewhere that constituted the individual's principal residence,
 - (ii) held a lease registered in a land registry that constituted the individual's principal residence, or
 - (iii) held an interest in reserve lands under a lease registered in the registry that constituted the individual's principal residence, and
- (c) has not previously obtained a first-time home buyers' exemption or refund under this Law or under any other federal, provincial or First Nation enactment;

“land registry” means the Indian Lands Registry System, the First Nations Land Registry, the Self-Governing First Nations Land Register, any federal, provincial, territorial or Indigenous land registration system in Canada, and any other similar land registration system, whether in Canada or elsewhere; and

“qualifying property” means an interest in reserve lands

- (a) with a fair market value that does not exceed the amount set for a qualifying property for the first time home buyers' program under the *Property Transfer Tax Act*, RSBC 1996, c 378, on the registration date, and
- (b) with a total parcel area of a half (0.5) hectare or less.

First-Time Home Buyer – Exemption Qualifications

15.(1) A transferee who applies for registration of a taxable transfer of a qualifying property is exempt



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from taxation under this Law if

- (a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of “taxable transfer” in subsection 2(1);
 - (b) the residential improvement is the only improvement on the qualifying property;
 - (c) the transferee is a first-time home buyer;
 - (d) the transferee meets the requirements set out in section 16; and
 - (e) the transferee files a claim for the exemption concurrently with the transferee’s completed Return and application for registration of the taxable transfer in the registry.
- (2) A claim for an exemption under this section shall
- (a) be in the form required by the administrator;
 - (b) include a declaration that the transferee is a first-time home buyer;
 - (c) provide sufficient information to confirm that the interest in reserve lands is a qualifying property; and
 - (d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee for the exemption.

First-Time Home Buyer – Requirement to Establish a Residence

16.(1) A transferee who has applied for an exemption under section 15 or a refund under section 17 shall establish a residence on the qualifying property in accordance with subsection (2) or (3).

(2) For the purposes of subsection (1), a transferee establishes a residence on the qualifying property if, on the registration date, the qualifying property contains a residential improvement that the transferee inhabits as the transferee’s principal residence within ninety-two (92) days after the registration date and continuing to a date that is not earlier than the first anniversary of the registration date.

(3) If, on the registration date, the qualifying property does not contain a residential improvement as required by subsection (2), a transferee may establish a residential improvement before the first anniversary of the registration date provided

- (a) the transferee inhabits the residential improvement as the transferee’s principal residence beginning at the time it is completed and continuing to a date that is not earlier than the first anniversary of the registration date; and
- (b) the qualifying property, taking into consideration the total costs incurred to establish the residential improvement and the fair market value of the qualifying property on the registration date, would have been a qualifying property on the registration date.

First-Time Home Buyer – Refund on Application

17.(1) A transferee who is entitled to an exemption under section 15 who does not apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee.

(2) If a transferee is not entitled on the registration date to an exemption under section 15 only because the transferee does not meet a requirement set out in paragraph (a) of the definition in section 14 of “first-time home buyer” on the registration date, the transferee may apply to the administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee if

- (a) the transferee meets the requirements of paragraph (a) of that definition on or before the first anniversary of the registration date; and



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(b) the transferee makes the application for a refund within eighteen (18) months after the registration date.

(3) To claim a refund under subsection (1) or subsection (2), a transferee shall provide to the administrator

(a) a written application for a refund, in the form required by the administrator, signed by the transferee;

(b) a claim for the exemption in the form required by the administrator; and

(c) any additional information or evidence necessary to satisfy the administrator that the applicant is entitled to claim the exemption.

(4) On receiving an application under subsection (1) and additional information under subsection (3), the administrator shall,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(5) On receiving an application under subsection (2) and additional information under subsection (3), the administrator shall,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date but for the transferee's failure to meet a requirement set out in paragraph (a) of the definition in section 14 of "first-time home buyer" on that date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the transferee met the requirement on the registration date; or

(b) if not satisfied that the transferee met that requirement on or before the first anniversary of the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(6) A notice given under paragraph (4)(b) or (5)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

First-Time Home Buyer – Unqualified Transferee

18.(1) The administrator shall, after the first anniversary of the registration date, confirm with each transferee who has obtained an exemption under section 15 or a refund under section 17 that the requirements in section 16 have been met.

(2) Where the administrator determines that a transferee who has obtained an exemption under section 15 or a refund under section 17

(a) did not qualify for the exemption on the registration date, or

(b) fails, refuses or ceases to comply with section 16,

the administrator shall deliver a Notice of Assessment to the transferee and the transferee shall pay to the Tsleil-Waututh Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.



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- (3) Subsection (2) does not apply where a transferee does not comply with section 16 only because
- (a) the transferee dies before the first anniversary of the registration date; or
 - (b) the interest in reserve lands is transferred by the transferee to a spouse or former spouse pursuant to a written separation agreement or court order under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable provincial or federal enactment relating to the division of matrimonial or family property.

New Housing Exemption – Definitions

19. The following definitions apply to sections 20 to 24:

“qualifying individual” means an individual who is a Canadian citizen or a permanent resident of Canada;

“qualifying property” means an interest in reserve lands

- (a) with a fair market value that does not, on the registration date, exceed the sum of
 - (i) the qualifying value of an interest, and
 - (ii) the amount set for a qualifying property for the new housing exemption under the *Property Transfer Tax Act*, RSBC 1996, c 378, and
- (b) with a total area of a half (0.5) hectare or less; and

“qualifying value”, in respect of an interest in reserve lands, means the amount set for the qualifying value for the new housing exemption under the *Property Transfer Tax Act*, RSBC 1996, c 378.

New Housing Exemption – Qualifications

20.(1) A transferee who applies for registration of a taxable transfer of a qualifying property that contains a residential improvement is exempt from taxation under this Law if

- (a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of “taxable transfer” in subsection 2(1);
- (b) the transferee is a qualifying individual on the registration date;
- (c) the taxable transfer is in respect of either of the following:
 - (i) a qualifying property in respect of which the residential improvement
 - (A) was constructed or placed on the qualifying property, and
 - (B) on the registration date, has not been used as a dwelling since the construction of the residential improvement began or since the residential improvement was placed on that qualifying property, as the case may be, or
 - (ii) a qualifying property that resulted from a subdivision of a parcel and in respect of which the residential improvement
 - (A) was developed from the division of an improvement that was on the parcel that was subdivided, and
 - (B) on the registration date, has not been used as a dwelling since the subdivision of the parcel;
- (d) the qualifying property does not, on the registration date, contain an improvement other than a residential improvement that falls within the description in subparagraph (c)(i) or (ii);
- (e) the application is the first application for registration in respect of the qualifying property,
 - (i) in the case of a qualifying property described in subparagraph (c)(i), since the residential improvement was completed or since the residential improvement was placed on that qualifying property, as the case may be, or



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- (ii) in the case of a qualifying property described in subparagraph (c)(ii), since the subdivision of the parcel;
 - (f) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.
- (2) If the fair market value of a qualifying property exceeds the qualifying value of that qualifying property, the exemption under subsection (1) is the amount calculated as follows:

$$\text{PTT} \times ((\text{QV} + 50,000 - \text{FMV}) / 50,000)$$

where

FMV is the fair market value of the qualifying property;

PTT is the amount of tax that would be payable on the taxable transfer but for the exemption under subsection (1); and

QV is the qualifying value of the qualifying property.

- (3) A claim for an exemption under this section shall
 - (a) be in the form required by the administrator;
 - (b) include a declaration that the transferee and the taxable transfer meet all of the requirements for the exemption;
 - (c) provide sufficient information to confirm that the interest is a qualifying property; and
 - (d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee and the transfer for the exemption.

New Housing Exemption – Obligation to Inhabit as Principal Residence

21. A transferee who has applied for an exemption under section 20 or a refund under section 22 shall,

- (a) beginning on a date that is not more than ninety-two (92) days after the registration date, and
- (b) continuing to a date that is not earlier than the first anniversary of the registration date,

inhabit as the transferee's principal residence the residential improvement on the qualifying property.

New Housing Exemption – Refund Where Principal Residence on Registration Date

22.(1) A transferee who is entitled to an exemption under section 20 and who fails to apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the administrator for a refund of the tax paid by the transferee on the registration date of the taxable transfer.

(2) A transferee who is not entitled on the registration date to an exemption under section 20 because the transferee is not a qualifying individual on that date may apply to the administrator for a refund of the tax paid on the registration of the transaction by the transferee if

- (a) the transferee becomes a qualifying individual on or before the first anniversary of the registration date; and
 - (b) the application for the refund is made within eighteen (18) months after the registration date.
- (3) On receiving an application under subsection (1), the administrator,
- (a) if satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, shall refund the portion of the amount of tax paid by the transferee that is equivalent to the amount of the exemption to which the transferee would have been entitled had the application for the exemption been made on the registration date; or



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(b) if not satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(4) On receiving an application under subsection (2), the administrator,

(a) if satisfied that the transferee

(i) would have qualified for an exemption under section 20 on the registration date but for the transferee's failure to be a qualifying individual on that date, and

(ii) became a qualifying individual on or before the first anniversary of the registration date,

shall refund that portion of the amount of tax paid by the transferee that would have been exempted under section 20 had the transferee been a qualifying individual on the registration date; and

(b) if not satisfied that the requirements for the refund set out in paragraph (a) have been met, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(5) A notice given under paragraph (3)(b) or (4)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

New Housing Exemption – Refund Where No Principal Residence on Registration Date

23.(1) A transferee of a qualifying property that does not, on the registration date, contain a residential improvement may apply for a refund of the tax paid on the registration date by the transferee if

(a) the transferee is a qualifying individual on the registration date or becomes a qualifying individual on or before the first anniversary of the registration date;

(b) before the first anniversary of the registration date, the transferee establishes a residential improvement on the qualifying property

(i) that the transferee inhabits, as the transferee's principal residence,

(A) beginning at the time the residential improvement is completed, and

(B) subject to subsection (2), continuing to a date that is not earlier than the first anniversary of the registration date, and

(ii) in respect of which the total costs incurred to establish the residential improvement, when added to the fair market value of the qualifying property at the registration date, do not exceed the sum of the qualifying value of the qualifying property and fifty thousand dollars (\$50,000); and

(c) the application for the refund is made on a date that is

(i) after the first anniversary of the registration date, and

(ii) on or before the date that is eighteen (18) months after the registration date.

(2) The requirement set out in clause (1)(b)(i)(B) is deemed to have been met in respect of a qualifying property if the transferee fails to meet that requirement only because, before the first anniversary of the registration date,

(a) the transferee dies; or

(b) the qualifying property is transferred by the transferee pursuant to a written separation agreement or a court order under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable federal or provincial enactment relating to the division of matrimonial or family property.

(3) On receiving an application under subsection (1), the administrator,

(a) if satisfied that



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- (i) the qualifying property was, on the registration date, a qualifying property that did not contain a residential improvement, and
 - (ii) the requirements for the refund set out in subsection (1) have been met,
- shall refund the portion of the amount of tax paid by the transferee that is equivalent to the amount of the exemption to which the transferee would have been entitled under section 20 had the qualifying property contained a residential improvement meeting the requirements in subsection 20(1); or
- (b) if not satisfied that the requirements for the refund set out in subsection (1) have been met, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.
- (4) A notice given under paragraph (3)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

New Housing Exemption – Unqualified Transferee

- 24.(1)** A transferee who has obtained an exemption under section 20 or a refund under section 22 is liable under subsection (2) if the transferee,
- (a) in the case of a transferee who obtained an exemption under section 20 or a refund under paragraph 22(3)(a), is not a qualifying individual on the registration date;
 - (b) in the case of a transferee who obtained a refund under paragraph 22(4)(a), does not become a qualifying individual on or before the first anniversary of the registration date;
 - (c) in the case of a transferee who obtained an exemption under section 20, fails or refuses to comply with paragraph 20(1)(f) or subsection 20(3); or
 - (d) fails to inhabit the residential improvement referred to in section 21 as the transferee's principal residence as required by that section.
- (2) A transferee referred to in subsection (1) shall pay to the Tsleil-Waututh Nation tax in the same amount that the transferee would have been obliged to pay under this Law had the transferee not received the exemption or refund.
- (3) Where the administrator determines that subsection (1) applies to a transferee, the administrator shall deliver a Notice of Tax Assessment to the transferee and the transferee shall pay to the Tsleil-Waututh Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.
- (4) A transferee not referred to in subsection (1) who has obtained an exemption under section 20 or a refund under section 22 or 23 for an amount greater than the amount to which the transferee is entitled under this Law shall pay to the Tsleil-Waututh Nation as a tax liability the amount by which the exemption or refund received exceeded the exemption or refund to which the transferee was entitled, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.
- (5) Subsections (1) to (4) do not apply to a transferee who has obtained an exemption under section 20 or a refund under section 22 if the transferee does not comply with section 21 only because, before the first anniversary of the registration date,
- (a) the transferee dies; or
 - (b) the qualifying property is transferred by the transferee pursuant to a written separation agreement or a court order under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable federal or provincial enactment relating to the division of matrimonial or family property.



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Rule Respecting Exemptions

25. Despite sections 14 to 24, a transferee is not entitled to and shall not apply for both a first-time home buyers' exemption or refund and a new housing exemption or refund in respect of the same taxable transfer.

PART VI

REVIEWS, INFORMATION REQUESTS AND INSPECTIONS

Review by Administrator

26.(1) The administrator shall review every Return and every claim for an exemption submitted under this Law.

- (2) The administrator may determine whether
 - (a) a Return is accurate;
 - (b) a claim for an exemption is accurate;
 - (c) the tax owing has been paid as required by this Law; and
 - (d) any provision of this Law has been contravened.

Requests for Information or Documents

27.(1) The administrator may deliver a Request for Information to any person, including a transferor, a transferee, or a holder of an interest on which tax has or should have been levied, and that person shall provide to the administrator, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration of this Law.

(2) The administrator is not bound by any information provided under subsection (1), and may, despite any information delivered, or if no information is delivered, make a tax assessment in respect of taxes payable, or make any other determination or take such action as the administrator determines appropriate.

Inspections

28.(1) The administrator or another person authorized by the Tsleil-Waututh Nation may, for any purpose related to the administration or enforcement of this Law,

- (a) during normal office hours enter into a place where a business is carried on, or where anything is done in connection with a business, or where business records are or should be kept, and inspect the records that relate or may relate to the amount of tax payable under this Law; and
 - (b) examine any interest in reserve lands an examination of which may, in the person's opinion, assist in determining the accuracy of a Return or a claim for an exemption, information that is or should be in the Return or the claim for an exemption, or the amount of tax payable under this Law.
- (2) If a record has been inspected or produced under this section, the person by whom it is inspected or to whom it is produced may make copies of that record.
- (3) A person shall not obstruct a person doing anything that they are authorized by this section to do.

PART VII

REFUNDS

Refund of Taxes Paid

29.(1) If a person has paid tax pursuant to a Notice of Tax Assessment and, as a result of

- (a) a decision of the administrator under section 33, or
- (b) an order of the court under section 34,



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the tax payable is less than the amount actually paid, the administrator shall refund the excess tax paid, including interest on the amount overpaid calculated in accordance with subsection (4).

- (2) If, after a person has paid tax under section 6,
 - (a) the person withdraws the application for registration, or
 - (b) the application for registration is rejected and not resubmitted,

the administrator shall refund the tax paid, including interest calculated in accordance with subsection (4).

(3) If a person is deemed to have paid tax in respect of a correcting transfer and the tax payable is less than the amount deemed to have been paid, the administrator shall refund the overpaid tax, including interest on the amount overpaid calculated in accordance with subsection (4).

(4) Where interest is payable on a refund of taxes under this Law, the administrator shall calculate the interest payable as follows:

- (a) interest accrues from the date that the taxes were originally paid to the Tsleil-Waututh 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 Tsleil-Waututh 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 earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

Refund of Taxes on Application

30.(1) Where a person has paid an amount as tax under this Law in circumstances where there was no legal obligation to pay the amount as tax, the person may apply to the administrator for a refund of the amount paid.

(2) To claim a refund under subsection (1), a person shall

- (a) submit to the administrator a written application, in the form required by the administrator, signed by the person who paid the amount claimed; and
- (b) provide sufficient evidence to satisfy the administrator that the person who paid the amount is entitled to the refund.

(3) For the purposes of paragraph (2)(a), if the person who paid the amount claimed is a corporation, the application shall be signed by an authorized signatory of the corporation.

(4) Where the administrator receives an application for a refund under this section and is satisfied that person paid an amount as tax in circumstances where there was no legal obligation to pay the amount as tax, the administrator shall refund that amount to the person entitled to it, without interest.

(5) As a limitation on subsection (4), the administrator shall not provide a refund for an amount paid more than two (2) years before the date on which the application for a refund is submitted under paragraph (2)(a).

(6) Where the administrator determines that a refund is not payable under this section, the administrator shall give a written notice to the transferee stating the reasons a refund is not payable and the notice is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.



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Recovery of a Refund Wrongly Obtained

31.(1) If a refund is made under this Law and the administrator subsequently determines that the person was not entitled to the refund, or was entitled only to a refund in a lesser amount, the amount of the refund to which the person was not entitled is deemed to be tax imposed by section 6 which was required to have been paid by the person on the date the refund was made to the person.

(2) Where the administrator makes a determination under subsection (1), the administrator shall give a Notice of Tax Assessment to the person stating the reasons the person was not entitled to the refund, or was entitled only to a refund in a lesser amount, and the amount of taxes payable, including interest and penalties where section 39 applies.

PART VIII

ASSESSMENT, RECONSIDERATION AND APPEAL

Tax Assessment by Administrator

32.(1) The administrator may determine, in respect of a taxable transfer, and on information available to the administrator,

- (a) the fair market value of a taxable transfer;
 - (b) the applicability of an exemption claimed under this Law; and
 - (c) the tax owing by a transferee under this Law.
- (2) If the administrator determines that
- (a) the fair market value indicated on a Return is not correct,
 - (b) an exemption claimed by a transferee is not applicable, or
 - (c) for any reason a transferee has not paid the correct amount of tax,

the administrator shall make a tax assessment and deliver a Notice of Tax Assessment to the transferee.

- (3) The Notice of Tax Assessment shall set out, as applicable,
- (a) the name and address of the transferee;
 - (b) a description of the interest in reserve lands;
 - (c) the administrator's determination of the fair market value of the taxable transfer;
 - (d) the administrator's determination of the applicability of an exemption claimed by the transferee;
 - (e) the administrator's determination of the total amount of tax payable on the taxable transfer;
 - (f) the amount of tax paid by the transferee;
 - (g) any penalty and interest owing by the transferee under Part X, as of the date of the Notice of Tax Assessment;
 - (h) the balance of tax owing or overpaid; and
 - (i) the date of the Notice of Tax Assessment.

(4) The delivery of a Notice of Tax Assessment by the administrator constitutes a statement of and demand for payment of the taxes where taxes are owing.

(5) Where a Notice of Tax Assessment indicates an overpayment of taxes, the administrator shall refund any excess taxes that have been paid, in accordance with this Law.

(6) Where a Notice of Tax Assessment indicates taxes owing, the taxes are due and payable within thirty (30) days after the date shown on the Notice of Tax Assessment, whether or not a taxpayer delivers a Request for Reconsideration in respect of the tax assessment.



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(7) Subject to being varied on reconsideration, a Notice of Tax Assessment is valid and binding despite any error, defect, omission, or error in procedure.

(8) Except as provided in subsections (9) to (11), the administrator shall issue a Notice of Tax Assessment within one (1) year after the registration date of a taxable transfer.

(9) Where a claim for an exemption is made under paragraph 12(2)(g), the administrator shall issue a Notice of Tax Assessment within twenty-four (24) months after the date of the first transfer after the subdivision.

(10) Where a claim for an exemption is made under paragraph 12(2)(t), the administrator shall issue a Notice of Tax Assessment within sixty-four (64) months after the registration date of the taxable transfer relating to the exemption.

(11) Where a claim for an exemption is made under section 15 or 20, or an application for a refund is made under any of sections 17, 22 or 23, the administrator shall issue a Notice of Tax Assessment within twenty-four (24) months after the registration date of the taxable transfer relating to the exemption or refund.

(12) Despite the time limitations set out in this section, where the administrator determines that a person has made any misrepresentation that is attributable to neglect, carelessness or wilful default, or has committed any fraud, in supplying any information under this Law, in claiming an exemption or applying for a refund, or in omitting to disclose any information, or the person has failed to deliver a Return required by this Law, the administrator may make a tax assessment and deliver a Notice of Tax Assessment to that person at any time.

Reconsideration of Tax Assessment

33.(1) A transferee who receives a Notice of Tax Assessment may request that the administrator reconsider that tax assessment by delivering a Request for Reconsideration to the administrator within sixty (60) days after the date shown on the Notice of Tax Assessment.

(2) A Request for Reconsideration shall include the reasons for the request and set out all relevant facts, including an estimate of the fair market value if that information is relevant to the request.

(3) On receipt of the Request for Reconsideration, the administrator shall consider the request and, within thirty (30) days after receiving the Request for Reconsideration, either

- (a) confirm the assessment or the refusal to provide a refund, as the case may be; or
- (b) vary the assessment or provide a refund, as the case may be.

(4) Where, under subsection (3), the administrator confirms the assessment or the refusal to provide a refund, the administrator shall give a written notice of that decision to the transferee.

(5) Where, under subsection (3), the administrator decides to vary an assessment or provide a refund, the administrator shall determine the taxes and interest owing on the taxable transfer, if any, or the refund payable, as the case may be, and deliver an amended Notice of Tax Assessment to the transferee reflecting the decision.

(6) The administrator may extend the time limit for a transferee to deliver a Request for Reconsideration where

- (a) an application for extension is made before the expiry of the time allowed under subsection (1); and
- (b) the application contains the reason for the extension and specifies the period of time applied for.

(7) A Request for Reconsideration may not be made in respect of a reconsideration decision, or in respect of an amended Notice of Tax Assessment given under subsection (5).



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Appeal to Court

34.(1) An appeal lies from a decision of the administrator under section 33 to a court of competent jurisdiction.

(2) An appeal under this section shall be commenced within sixty (60) days of the notice of the administrator's decision.

(3) An appeal under this section is a new hearing that is not limited to the evidence and issues that were before the administrator.

(4) 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 administrator for reconsideration.

(5) An appeal lies from a decision of the court to the appellate court with leave of a justice of that court.

PART IX

RECORDS AND TAX CERTIFICATES

Record of Taxes Levied

35. The administrator shall keep the following records in respect of the administration of this Law:

- (a) all taxes levied;
- (b) all Returns received;
- (c) all applications for exemptions received and the decision made respecting each request;
- (d) all tax payments made and receipts issued;
- (e) all requests for reconsideration received by the administrator and the decision made respecting each request;
- (f) all refund applications received and all refunds paid; and
- (g) all enforcement proceedings taken.

Tax Certificate

36.(1) On receipt of a written request and payment of the fee set out in subsection (2), the administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of a taxable transfer, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is seventy-five dollars (\$75) for each taxable transfer.

PART X

PENALTIES AND INTEREST

Interest

37. Where this Law provides for the payment of interest on unpaid taxes, the interest accrues on the unpaid taxes at the rate of fifteen percent (15%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be part of the taxes.

Penalty

38. Where this Law provides for a penalty to be added to unpaid taxes, a one-time penalty of ten percent (10%) of the portion of the taxes that remain unpaid shall be added to the amount of the unpaid taxes and the amount added is, for all purposes, deemed to be part of the taxes.

Penalty and Interest in Certain Situations

39. If the administrator determines that a transferee provided information that is false or misleading



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- (a) in support of an exemption from tax under this Law,
- (b) in support of an application for a refund under any of sections 17, 22, 23 or 30, or
- (c) relating to the fair market value of a taxable transfer,

the transferee shall pay, in addition to the taxes owing on the taxable transfer, a penalty on the unpaid taxes added as of the registration date and interest calculated from the registration date.

Penalty and Interest Where Notice of Assessment Not Paid

40.(1) Except where a penalty is applied under section 39, a penalty shall be added to taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment.

(2) Except where interest is applied under section 18, 24 or 39, interest shall accrue on taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment, starting on the first day after the due date until the date the taxes are actually paid.

PART XI

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

41.(1) Taxes levied under this Law are a debt owed to the Tsleil-Waututh Nation, recoverable by the Tsleil-Waututh Nation in a court of competent jurisdiction, in a proceeding before the civil resolution tribunal, or in any manner permitted by law.

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

(3) A copy of a Notice of Tax Assessment that refers to the taxes payable by a person, certified as a true copy by the administrator, is evidence of that person's debt for the taxes.

(4) Costs incurred by the Tsleil-Waututh Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule VII; and

(b) are payable by the debtor as unpaid taxes.

Notice of Enforcement Proceedings

42.(1) Before taking enforcement proceedings for the recovery of taxes, the administrator shall give written notice to the taxpayer of the intention to enforce payment.

(2) Failure to give notice under subsection (1) does not affect the validity of proceedings taken for the recovery of taxes or money to be collected as taxes under this Law.

Creation of Lien

43.(1) Unpaid taxes are a lien on the interest in reserve lands to which they pertain that attaches to the interest and binds subsequent holders of the interest.

(2) The administrator shall maintain a list of all liens created under this Law and file a notice of the lien in the registry.

(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 reserve lands.

(4) The administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the 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 administrator shall register a discharge of the lien without delay.



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(6) Discharge of a lien by the administrator is evidence of payment of the taxes with respect to the interest in reserve lands.

(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.

PART XII

GENERAL PROVISIONS

Disclosure of Information

44.(1) The administrator or any other person who has custody or control of information or records obtained or created under this Law shall 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 civil resolution tribunal or a court of law; or
- (c) in accordance with subsection (2).

(2) The administrator may disclose to the agent of a transferee confidential information relating to the taxable transfer if the disclosure has been authorized in writing by the transferee.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized in writing by the transferee referred to in that subsection.

Disclosure for Research Purposes

45. Notwithstanding section 44,

- (a) the administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) 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

46. Nothing under this Law shall be rendered void or invalid, nor shall 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 determination made by the administrator, the Tsleil-Waututh Nation or any person authorized by the Tsleil-Waututh Nation;
- (b) an incorrect or incomplete assessment, a failure to make an assessment, or an error, defect or omission in procedure in a Notice of Tax Assessment or any notice given under this Law; or
- (c) a failure of the Tsleil-Waututh Nation, administrator or any person authorized by the Tsleil-Waututh Nation to do something within the required time.

Limitation on Proceedings

47.(1) Except as specifically provided in this Law, a person shall not commence an action or proceeding for the return of money paid to the Tsleil-Waututh 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.



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(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, the money paid to the Tsleil-Waututh Nation is deemed to have been paid voluntarily.

Notices

48.(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 shall be given

- (a) by mail to the recipient's ordinary mailing address;
 - (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.
- (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

49.(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 shall be severed from the remainder of this Law and the decision that it is invalid shall 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 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.

(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 shall be construed as being inserted for convenience of reference only.



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

PART XIII
REPEAL AND COMING INTO FORCE

Repeal

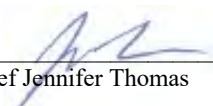
50. The *Tsleil-Waututh Nation Property Transfer Tax Law, 2019* is hereby repealed in its entirety.

Force and Effect

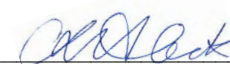
51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 7th day of September , 2021, at North Vancouver, in the Province of British Columbia.

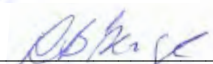
A quorum of Council consists of four (4) members of the Council.



Chief Jennifer Thomas



Councillor Charlene Aleck



Councillor Deanna George



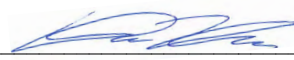
Councillor Liana Martin



Councillor Kevin O'Neill



Councillor Curtis Thomas



Councillor Dennis Thomas



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

SCHEDULE I FAIR MARKET VALUE DETERMINATION

Interpretation

1. In this Schedule,
 - (a) a reference to the “rent” does not include an amount that is separately calculated under a lease and is payable to a lessor in reimbursement for
 - (i) taxes, or
 - (ii) reasonable expenses relating to the operation of a multi-tenant premises of which the demised interest in reserve lands forms a part;
 - (b) “appraisal” means an appraisal conducted by an independent appraiser who is designated Accredited Appraiser Canadian Institute by the Appraisal Institute of Canada or designated, registered or licensed as a certified appraiser under the laws of the Province of British Columbia, as applicable; and
 - (c) “assessed value” means the most recent assessed value of an interest in reserve lands determined in accordance with the Assessment Law.

Determination of Lease Term and Life Estate Term

- 2.(1) Subject to section 6, and subsections (2), (3) and (5), the term of a lease is the sum of
 - (a) the number of years for which a transferee has the right to occupy the demised interest in reserve lands; and
 - (b) the maximum number of years not counted under paragraph (a) that, by the exercise of rights or options to renew or extend the lease, the transferee may occupy the demised interest in reserve lands.
- (2) Subject to subsection (3), the term of a lease is the unexpired portion of the term determined under subsection (1) on the registration date.
- (3) If the lease is a time-share or fractional ownership plan, the term of the lease shall be determined by adding together the number of years during which the transferee may, for any part of a year, occupy the interest.
- (4) Subject to subsection (5), the term of a life estate is the number of years of life expectancy based on Table 3 remaining to the holder of the life estate on the registration date of the life estate in the registry.
- (5) Where the term of a lease or life estate would otherwise be expressed as a fraction of a year or as a number of years plus a fraction of a year, the term shall be rounded up to the next whole number.

Fair Market Value of Prepaid Leases

- 3.(1) The fair market value of a transfer involving the granting or transfer of a prepaid lease is the amount of the purchase price paid by the transferee in money and in other consideration where
 - (a) the rent under the lease is not subject to adjustment or renegotiation and has been paid for the term of the lease before the registration date or will be paid within one (1) year of that date; and
 - (b) the lessor and the transferee deal with each other at arm’s-length.
- (2) If a lessor and a transferee are not at arm’s-length, the fair market value is the amount that would have been paid if the leasehold interest had been sold on the registration date in the open market by a willing seller to a willing purchaser free of any trust and unencumbered by a judgment for the payment of money, or a mortgage, or any other financial instrument that secures the payment of money or the performance of an obligation.



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Fair Market Value of Lease Having a Term Not Exceeding 30 Years

4.(1) The fair market value of a transfer involving the grant or transfer of a lease

(a) to which section 3 does not apply,

(b) the term of which does not exceed thirty (30) years, and

(c) where the lessor and the transferee deal with each other at arm's-length,

is, subject to an election under subsection (2), the amount determined in accordance with the following formula:

$$\text{LSC} + (\text{ARP} \times \text{PVF})$$

where

LSC = any lump sum consideration paid by the transferee for the grant or transfer of the lease, including for any improvements on the leasehold interest;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to a lease; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the term of the lease.

(2) The transferee may elect to calculate the fair market value of the lease under section 5.

Fair Market Value of Other Leases

5.(1) Subject to subsection (2), the fair market value of a lease to which section 4 does not apply is the amount determined in accordance with the following formula:

$$\text{VSI} \times \text{P}$$

where

VSI = the fair market value of the fee simple interest, including improvements, in the demised interest in reserve lands; and

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease.

(2) For the purposes of subsection (1) where part of the improvements on a parcel of land are leased, the fair market value of the demised interest in reserve lands is determined in accordance with the following formula:

$$\frac{\text{VSI} \times \text{P} \times \text{ARADP}}{\text{ARA}}$$

where

VSI = the fair market value of the fee simple interest, including improvements, within which the demised interest in reserve lands is situated;

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease;

ARADP = the aggregate rentable area of the demised interest in reserve lands; and

ARA = the aggregate rentable area of the improvements on the land within which the demised interest in reserve lands is situated.

(3) The VSI in subsections (1) and (2) is the assessed value of the leasehold interest in reserve lands, if available.



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- (4) If an assessed value is not available, the administrator may
- (a) determine the VSI using the best available data, which may include assessed values or appraisal data of comparable properties; or
 - (b) require the transferee to provide an appraisal of the VSI at the transferee's cost.
- (5) If the administrator determines the VSI under paragraph (4)(a), the transferee may, within ten (10) days after the administrator advised the transferee of the VSI, elect to provide an appraisal of the VSI to the administrator at the transferee's cost and within an additional twenty-one (21) days or such additional time frame as agreed to by the administrator.
- (6) If the transferee provides an appraisal under subsection (5), the administrator shall use the VSI determined by the appraisal for the purposes of this section.

Fair Market Value of a Lease Modification Agreement

- 6.(1) The term of the lease modification agreement for the purposes of this section is the sum of
- (a) the term of the lease before extension by the lease modification agreement, calculated under subsection 2(1) without regard to subsection 2(2) from the date the lease agreement was first executed; and
 - (b) the number of years, applying subsection 2(5), by which the lease is extended by the lease modification agreement.
- (2) For the purposes of paragraph (1)(b), options or rights to renew or extend the lease pursuant to the lease modification agreement are deemed exercised to give the maximum possible extension.
- (3) Subject to subsection (5), where the term of the lease modification agreement is one hundred (100) years or less, its fair market value is the amount determined in accordance with the following formula:

$$\text{LSC} + (\text{ARP} \times \text{PVF})$$

where

LSC = any lump sum consideration paid by the transferee for the lease modification, including for any improvements on the leasehold interest;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to the lease as extended by the lease modification agreement; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(4) Where the term of the lease modification agreement exceeds one hundred years (100) years, section 5 applies for the purpose of calculating the fair market value of the lease modification agreement except that "P" equals the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(5) The transferee may elect to calculate the fair market value of the lease under section 5 as modified by subsection (4).

Fair Market Value of Life Estates

7. The fair market value of a life estate in a lease is the amount determined in accordance with the following formula:

$$\text{VFS} \times \text{P}$$

where

VFS = the fair market value of the leasehold interest determined



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(a) as though the life estate did not exist; and

(b) under section 3, 4 or 5 as applicable.

P = the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the term of the life estate.

Transfers That Are Not Arm's-Length

8. Where a transferor and a transferee do not deal with each other at arm's-length, the administrator may

(a) use the assessed value; or

(b) require the transferee to provide with the Return, as applicable and at the transferee's cost, an appraisal of

(i) the valuation required under subsection 3(2),

(ii) the ARP under section 4 or section 6 that would be paid on the open market on the registration date by an arm's-length transferee, or

(iii) the VSI under section 5 that would be paid on the open market on the registration date by an arm's-length transferee.

TABLE 1 – PERCENTAGE OF FAIR MARKET VALUE

Column 1	Column 2
Term of Lease Agreement or Life Expectancy	Percentage of Fair Market Value of the Demised Premises or the Land Subject to the Life Estate
5 years or less	40%
More than 5 years but not more than 10 years	50%
More than 10 years but not more than 20 years	60%
More than 20 years but not more than 30 years	70%
More than 30 years but not more than 40 years	80%
More than 40 years but not more than 50 years	90%
More than 50 years	100%



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TABLE 2 – PRESENT VALUE FACTORS

Column 1	Column 2
Term of Lease Agreement	Present Value Factor (at 8%)
1	1.0
2	1.8
3	2.6
4	3.3
5	4.0
6	4.6
7	5.2
8	5.7
9	6.2
10	6.7
11	7.1
12	7.5
13	7.9
14	8.2
15	8.6
16	8.9
17	9.1
18	9.4
19	9.6
20	9.8
21	10.0
22	10.2
23	10.4
24	10.5
25	10.7
26	10.8
27	10.9
28	11.1
29	11.2
30-31	11.3
32	11.4
33	11.5
34	11.6
35-36	11.7
37-38	11.8
39-40	11.9
41-43	12.0
44-46	12.1
47-50	12.2
51-57	12.3
58-71	12.4
72-100	12.5



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TABLE 3 – LIFE EXPECTANCY

Age of Transferee	Male Life Expectancy	Female Life Expectancy
0	71.88	78.98
1	71.67	78.65
2	70.73	77.70
3	69.77	76.74
4	68.80	75.77
5	67.84	74.79
6	66.86	73.81
7	65.88	72.83
8	64.90	71.84
9	63.91	70.86
10	62.92	69.87
11	61.94	68.88
12	60.95	67.90
13	59.97	66.91
14	59.00	65.93
15	58.04	64.95
16	57.10	63.97
17	56.16	63.00
18	55.23	62.02
19	54.31	62.05
20	53.39	60.08
21	52.47	59.11
22	51.55	58.14
23	50.63	57.16
24	49.71	56.19
25	48.78	55.22
26	47.86	54.25
27	46.92	53.27
28	45.99	52.30
29	45.05	51.33
30	44.11	50.36
31	43.17	49.39
32	42.22	48.42
33	41.28	47.45
34	40.34	46.48
35	39.39	45.51
36	38.45	44.55
37	37.52	43.59
38	36.58	42.63
39	35.65	41.68
40	34.72	40.73
41	33.80	39.78
42	32.88	38.84
43	31.97	37.90
44	31.06	36.97



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Age of Transferee	Male Life Expectancy	Female Life Expectancy
45	30.16	36.04
46	29.27	35.11
47	28.39	34.19
48	27.52	33.28
49	26.66	32.37
50	25.81	31.47
51	24.97	30.57
52	24.14	29.68
53	23.33	28.80
54	22.52	27.93
55	21.73	27.06
56	20.95	26.20
57	20.18	25.35
58	19.43	24.51
59	18.69	23.68
60	17.96	22.85
61	17.25	22.03
62	16.56	21.22
63	15.88	20.42
64	15.21	19.63
65	14.57	18.85
66	13.93	18.09
67	13.32	17.33
68	12.72	16.59
69	12.14	15.86
70	11.58	15.14
71	11.03	14.44
72	10.49	13.75
73	9.98	13.08
74	9.48	12.42
75	9.00	11.78
76	8.53	11.15
77	8.09	10.54
78	7.66	9.95
79	7.25	9.39
80	6.85	8.84
81	6.48	8.32
82	6.12	7.82
83	5.78	7.34
84	5.45	6.88
85	5.14	6.45
86	4.85	6.04
87	4.57	5.65
88	4.30	5.28
89	4.05	4.93
90	3.82	4.60



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Age of Transferee	Male Life Expectancy	Female Life Expectancy
91	3.59	4.29
92	3.38	3.99
93	3.19	3.71
94	2.96	3.39
95	2.65	2.99
96	2.27	2.51
97	1.84	1.99
98	1.41	1.50
99	1.05	1.10
100	0.79	0.81
101	0.60	0.61
102	0.50	0.50



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SCHEDULE II
TSLEIL-WAUTUTH NATION
INFORMATION REQUIRED FOR PROPERTY TRANSFER TAX RETURNS

The Property Transfer Tax Return form or forms shall require at least the following information:

- (a) the name and address of the transferee;
- (b) the street address and legal description of the interest in reserve lands to which the taxable transfer relates;
- (c) the registration date of the taxable transfer;
- (d) the name of the transferor;
- (e) the term of the lease, determined in accordance with the Law;
- (f) the fair market value of the taxable transfer, determined in accordance with the Law;
- (g) for a prepaid lease, the gross purchase price paid for the taxable transfer, including any non-monetary or other consideration paid or provided;
- (h) where the gross purchase price differs from the fair market value, the reason for the difference;
- (i) where a lease is not prepaid, the rent payment, lump sum consideration payment and other information required to calculate the fair market value under the Law; and
- (j) the calculation of the amount of property transfer tax payable on the taxable transfer.



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SCHEDULE III
TSLEIL-WAUTUTH NATION
NOTICE OF PROPERTY TRANSFER TAX ASSESSMENT

DATE OF NOTICE: _____, 20__

This Notice is given pursuant to section 32 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2021* to:

NAME: _____

ADDRESS: _____

RESPECTING THE TRANSFER RELATING TO THE INTEREST IN RESERVE LANDS DESCRIBED AS:

DATE OF TRANSFER: _____, 20__.

The administrator has undertaken an assessment of the tax payable on the taxable transfer relating to the above-referenced interest in reserve lands.

SUMMARY OF TAX ASSESSMENT:

EXEMPTION CLAIMED: _____

APPLICABILITY OF EXEMPTION: _____

PURCHASE PRICE PAID (WHERE APPLICABLE): \$ _____

FAIR MARKET VALUE OF TAXABLE TRANSFER: \$ _____

PROPERTY TRANSFER TAX OWING ON TAXABLE TRANSFER: \$ _____

PROPERTY TRANSFER TAX PAID BY TRANSFEREE: \$ _____

INTEREST ACCRUED AS OF DATE OF THIS NOTICE: \$ _____

PENALTY ASSESSED AS OF DATE OF THIS NOTICE: \$ _____

TOTAL TAXES DUE AND OWING: \$ _____

DUE DATE: _____, 20__

All taxes owing are due and payable in full on or before the due date.

Payments shall be made by electronic transfer, or shall be made by money order or cheque at the offices of the Tsleil-Waututh Nation, located at 3178 Alder Court, North Vancouver, BC V7H 2V6 during normal business hours.

A penalty has been assessed on the unpaid taxes and interest has accrued from the registration date because transferee provided information that is false or misleading (check applicable box)

___ in support of an exemption from tax under this Law,

___ in support of an application for a refund under section 17,

___ in support of an application for a refund under section 22,

___ in support of an application for a refund under section 23,



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

___ in support of an application for a refund under section 30, or
___ relating to the fair market value of a taxable transfer.

Where interest on unpaid amounts is shown above, interest continues to accrue each day that the taxes remain unpaid.

Taxes that are not paid by the due date indicated on this Notice shall incur penalties and interest in accordance with the *Tsleil-Waututh Nation Property Transfer Tax Law, 2021*.

You are entitled to file a Request for Reconsideration of this tax assessment. Requests for reconsideration shall be delivered to the Tsleil-Waututh Nation within sixty (60) days of this Notice of Property Transfer Tax Assessment.

Please contact our office if you have any questions about this Notice or how to file a Request for Reconsideration.

Administrator for the Tsleil-Waututh Nation

[insert contact information]



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

SCHEDULE IV
TSLEIL-WAUTUTH NATION
PROPERTY TRANSFER TAX CERTIFICATE

In respect of the interest in reserve lands described as: _____ and pursuant to the *Tsleil-Waututh Nation Property Transfer Tax Law, 2021*, I hereby certify as follows:

That all property transfer taxes due and payable in respect of the transfer relating to the above-referenced interest on _____, 20____, 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 as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Administrator for the Tsleil-Waututh Nation

Dated: _____, 20____.



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

SCHEDULE V
REQUEST FOR INFORMATION BY ADMINISTRATOR
FOR THE TSLEIL-WAUTUTH NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to section 27 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2021*, I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of request]**, the following information respecting a transfer relating to the above-noted interest:

- (1)
- (2)
- (3)

Administrator for the Tsleil-Waututh Nation

Dated: _____, 20____.



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

SCHEDULE VI
REQUEST FOR RECONSIDERATION

TO: Administrator for the Tsleil-Waututh Nation
[address]

PURSUANT to the provisions of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2021*, I hereby request a reconsideration of

1. The tax assessment of a transfer relating to the interest in reserve lands described as:
[description of the interest as described in the Notice of Property Transfer Tax Assessment]

OR

2. The refusal to provide a refund respecting a transfer relating to the interest in reserve lands described as:
[description of the interest as described in the notice received from the administrator]

This request for a reconsideration of the tax assessment or refusal to provide a refund is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

I am the transferee of the above-referenced transfer or an authorized agent of the transferee.

Address and telephone number at which the transferee/agent can be contacted:

Name of Transferee or Agent (please print)

Signature

Dated: _____, 20__ .



Tsleil-Waututh Nation Property Transfer Tax Law, 2021

SCHEDULE VII

COSTS PAYABLE BY DEBTOR ARISING FROM THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

- | | |
|---|-------------|
| 1. For preparation of a notice | \$100 |
| 2. For service of notice on each person or place by the
Tsleil-Waututh Nation | \$150 |
| 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. Actual costs not listed above that are incurred by the Tsleil-Waututh
Nation for carrying out the enforcement measures under this Law
will be charged based on receipts. | |



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lake Cowichan First Nation in the Province of British Columbia,

Ts'uubaa-asatx Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TS'UUBAA-ASATX FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of Ts'uubaa-asatx duly enacts as follows:

1. This Law may be cited as the *Ts'uubaa-asatx Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Ts'uubaa-asatx Property Assessment Law, 2020*, as amended;

“Council” has the meaning given to that term in the Act;

“First Nation” means Ts'uubaa-asatx (formerly “Lake Cowichan First Nation”), being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Ts'uubaa-asatx Property Taxation Law, 2020*, as amended.

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 15 day of June, 2021, at Lake Cowichan, in the Province of British Columbia.

A quorum of Council consists of THREE (3) members of Council.

Chief Georgina Livingstone

Sherry Livingstone
Councillor Sherry Livingstone

M. Livingstone
Councillor Melanie Livingstone

Carole Livingstone
Councillor Carole Livingstone



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

- | | |
|--|----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$220.71 |

TOTAL REVENUES	\$220.71
-----------------------	-----------------

PART 2: EXPENDITURES

- | | |
|------------------------------------|----------|
| 1. General Government Expenditures | |
| a. General Administrative | \$218.30 |
| 2. BC Assessment Tax Levy | \$ 2.41 |
| 3. Contingency Amount | \$0 |

TOTAL EXPENDITURES	\$220.71
---------------------------	-----------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0 |

BALANCE	\$0
----------------	------------

Note: The following are the 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 year:

- | | |
|--|-----|
| a. Town of Lake Cowichan, water, sewer and fire protection | \$0 |
|--|-----|



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lake Cowichan First Nation in the Province of British Columbia,

Ts'uubaa-asatx Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TS'UUBAA-ASATX
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of Ts'uubaa-asatx duly enacts as follows:

1. This Law may be cited as the *Ts'uubaa-asatx Annual Tax Rates Law, 2021*.

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 *Ts'uubaa-asatx Property Assessment Law, 2020*, as amended;

“First Nation” means Ts'uubaa-asatx (formerly, Lake Cowichan 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Ts'uubaa-asatx Property Taxation Law, 2020*, as amended.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of June, 2021, at Lake Cowichan, in the Province of British Columbia.

A quorum of Council consists of THREE (3) members of Council.

Chief Georgina Livingstone

Sherry Livingstone
Councillor Sherry Livingstone

M. Livingstone
Councillor Melanie Livingstone

Carole Livingstone
Councillor Carole Livingstone



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000
<u>British Columbia</u>	
Class 1 – Residential	7.56029
Class 2 – Utilities	43.27565
Class 4 - Major Industry	75.31923
Class 5 - Light Industry	24.07288
Class 6 - Business and Other	19.02136
Class 8 - Recreational Property/Non-Profit Organization	8.28259
Class 9 - Farm	10.71271



TS'UUBAA-ASATX
FINANCIAL ADMINISTRATION LAW,
2020

[April 1, 2019 Standards]



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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 Ts'uubaa-asatx (also known as Lake Cowichan First Nation) considers it to be in the best interests of Ts'uubaa-asatx to make a law for such purposes; and

C. The Council of Ts'uubaa-asatx wishes to repeal and replace the *Lake Cowichan First Nation Financial Administration Law, 2018*.

NOW THEREFORE the Council of Ts'uubaa-asatx enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Ts'uubaa-asatx Financial Administration Law, 2020*.

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 Ts'uubaa-asatx referred to in Division 5 of Part IV;

"auditor" means the auditor of Ts'uubaa-asatx appointed under section 56;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of Ts'uubaa-asatx that has been approved by the Council;

"code" means a code adopted by Ts'uubaa-asatx under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by Ts'uubaa-asatx under the *First Nations Land Management Act*;

"Council" means the Council of Ts'uubaa-asatx and includes the Chief of Ts'uubaa-asatx;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of Ts'uubaa-asatx and includes the Chief of Ts'uubaa-asatx;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 11;

"finance manager" means the person appointed finance manager under section 18;



- "financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of Ts'uubaa-asatx;
- "financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Ts'uubaa-asatx's financial statements;
- "financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- "financial records" means all records respecting the financial administration of Ts'uubaa-asatx, including the minutes of meetings of the Council and the Finance and Audit Committee;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nations Tax Commission standards" means the standards established from time to time by the Commission under the Act;
- "fiscal year" means the fiscal year of Ts'uubaa-asatx set out in section 24;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of Ts'uubaa-asatx;
- "local revenue law" means a local revenue law made by Ts'uubaa-asatx under the Act;
- "local revenues" means money raised under a local revenue law;
- "multi-year financial plan" means the plan referred to in section 26;
- "officer" means the operations manager, finance manager, tax administrator and any other employee of Ts'uubaa-asatx designated by the Council as an officer;
- "operations manager" means the person appointed operations manager under section 17;
- "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;
- "special purpose report" means a report described in section 55;
- "standards" means the standards established from time to time under the Act;
- "strategic plan" means the plan referred to in section 25;



"tax administrator" means the person appointed tax administrator under section 19 or Ts'uubaa-asatx's local revenue laws; and

"Ts'uubaa-asatx" means Lake Cowichan First Nation as scheduled in the Act;

"Ts'uubaa-asatx's financial assets" means all money and other financial assets of Ts'uubaa-asatx;

"Ts'uubaa-asatx law" means any law, including any by-law or code, of Ts'uubaa-asatx made by the Council or the membership of Ts'uubaa-asatx; and

"Ts'uubaa-asatx's records" means all records of Ts'uubaa-asatx respecting its governance, management, operations and financial administration.

(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.



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 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 Ts'uubaa-asatx 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

6. This Law applies to the financial administration of Ts'uubaa-asatx.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(1) The Council is responsible for all matters relating to the financial administration of Ts'uubaa-asatx 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 Ts'uubaa-asatx 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;



- (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 Ts'uubaa-asatx; and
- (d) the approval of borrowing of Ts'uubaa-asatx.

Council Policies and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of Ts'uubaa-asatx.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of Ts'uubaa-asatx assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of Ts'uubaa-asatx that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 55(2) of this Law.

(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 ensure that all procedures made under this Law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the operations manager.

(6) The Council must document all Ts'uubaa-asatx policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of Ts'uubaa-asatx in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the finance manager must prepare a report separately listing the remuneration paid and expenses reimbursed by Ts'uubaa-asatx, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.



DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The Committee of Ts'uubaa-asatx is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of Ts'uubaa-asatx.

(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) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with Ts'uubaa-asatx government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 operations manager and the finance manager must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The operations manager 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 operations manager or the finance manager, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 operations manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of Ts'uubaa-asatx:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of Ts'uubaa-asatx against the budget and report any significant variations to the Council;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of Ts'uubaa-asatx that is not otherwise specified to be its responsibility under this Law.

Audit and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight activities in respect of the financial administration of Ts'uubaa-asatx:

- (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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of Ts'uubaa-asatx;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;



(f) conduct a review of this Law under section 80 and, where appropriate, recommend amendments to the Council; and

(g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of Ts'uubaa-asatx.

DIVISION 3 - Officers and Employees

Operations Manager

17.(1) The Council must appoint a person as operations manager of Ts'uubaa-asatx and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the operations manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Ts'uubaa-asatx, including the following duties:

(a) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of Ts'uubaa-asatx;

(b) to oversee, supervise and direct the activities of all officers and employees of Ts'uubaa-asatx;

(c) to oversee and administer the contracts of Ts'uubaa-asatx;

(d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;

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

(f) to perform any other duties of the operations manager under this Law; and

(g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the operations manager's duties specified in this Law.

(3) The operations manager may assign the performance of any of the operations manager's duties or functions (except the approval of procedures made under this Law)

(a) to an officer or employee of Ts'uubaa-asatx, and

(b) with the approval of the Council, to a contractor or agent of Ts'uubaa-asatx.

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



Finance Manager

18.(1) The Council must appoint a person as finance manager of Ts'uubaa-asatx and may set the terms and conditions of that appointment.

(2) Reporting to the operations manager, the finance manager is responsible for the day-to-day management of the systems of the financial administration of Ts'uubaa-asatx, including the following duties:

- (a)** to ensure the financial administration systems, policies, procedures and internal controls are appropriately designed and operating effectively;
- (b)** to administer and maintain all charts of accounts of Ts'uubaa-asatx;
- (c)** to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the budget respecting Ts'uubaa-asatx's local revenues;
- (d)** to prepare the monthly financial information required in section 51, the quarterly financial statements required in section 52 and the draft annual financial statements required in sections 53 and 54;
- (e)** to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (f)** to actively monitor compliance with any agreements and funding arrangements entered into by Ts'uubaa-asatx;
- (g)** to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h)** to actively monitor compliance with the Act, this Law, any other applicable Ts'uubaa-asatx law, applicable standards and any policies and procedures respecting the financial administration of Ts'uubaa-asatx;
- (i)** to evaluate the financial administration systems of Ts'uubaa-asatx and recommend improvements;
- (j)** to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k)** to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l)** to perform any other duties of the finance manager under this Law; and
- (m)** to carry out any other activities specified by the operations manager that are not contrary to the Act or inconsistent with the finance manager's duties under this Law.

(3) With the approval of the operations manager, 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 Ts'uubaa-asatx, 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

19.(1) If Ts'uubaa-asatx is collecting local revenues, the Council must appoint a person as tax administrator of Ts'uubaa-asatx and may set the terms and conditions of that appointment.

(2) Reporting to the finance manager, the tax administrator is responsible for performing the tax administrator's duties or functions under Ts'uubaa-asatx's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under Ts'uubaa-asatx's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the finance manager the draft and amended budgets for the component of the budget respecting local revenues;
- (c) to recommend to the finance manager the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the operations manager, finance manager, Finance and Audit Committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, Ts'uubaa-asatx's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the operations manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of Ts'uubaa-asatx, 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

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of Ts'uubaa-asatx.

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

- (a) all governance, management and administrative systems of Ts'uubaa-asatx;
- (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 Ts'uubaa-asatx,

(ii) the operations manager, the finance manager, the tax administrator and other officers of Ts'uubaa-asatx, 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 operations 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 Ts'uubaa-asatx and a member of Ts'uubaa-asatx.

(4) In the course of discharging his or her responsibilities under this Law, the operations 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 Ts'uubaa-asatx hires or retains qualified and competent personnel to carry out the financial administration activities of Ts'uubaa-asatx.

DIVISION 4 - Conduct Expectations

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

(a) defining private interests that could result in a conflict of interest;

(b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;

(c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;

(d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.



Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of Ts'uubaa-asatx, a councillor must

- (a) comply with this Law, the Act, any other applicable Ts'uubaa-asatx law, policies, procedures and any applicable standards,
- (b) act honestly, in good faith and in the best interests of Ts'uubaa-asatx,
- (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 applicable policy and procedure made under section 21.

(2) Annually a councillor must file with the operations manager a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other Ts'uubaa-asatx law, code or policy;
- (e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of Ts'uubaa-asatx,
- (b) a person acting under the delegated authority of the Council or Ts'uubaa-asatx, and
- (c) a member of a committee of the Council or Ts'uubaa-asatx who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of Ts'uubaa-asatx, that person must

- (a) comply with this Law, the Act, any other applicable Ts'uubaa-asatx law and any applicable standards,



(b) comply with all policies and procedures of Ts'uubaa-asatx, and

(c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 21.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the operations manager or, in the case of the operations manager, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

(a) the terms of employment or appointment of every officer or employee of Ts'uubaa-asatx;

(b) the terms of every contract of a contractor of Ts'uubaa-asatx;

(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 Ts'uubaa-asatx.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of Ts'uubaa-asatx is April 1 to March 31 of the following year.

Strategic Plan

25.(1) The Council must

(a) approve a strategic plan that sets out the long-term vision for Ts'uubaa-asatx and its members; and

(b) review the strategic plan on a regular, periodic basis and revise it as necessary

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of Ts'uubaa-asatx or Ts'uubaa-asatx's financial assets.



Multi-year Financial Plan

26.(1) The multi-year financial plan referred to in this section is to be used by Ts'uubaa-asatx for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) 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 multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the finance manager and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual Budget

27.(1) The annual budget must encompass all the operations for which Ts'uubaa-asatx 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) 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 for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the finance manager and recommend an annual budget to the Council for approval.



(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

(5) 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 budget respecting Ts'uubaa-asatx's local revenues.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting Ts'uubaa-asatx's local revenues and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting Ts'uubaa-asatx's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues,
- (b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and
- (c) the deficit does not have a negative impact on the credit worthiness of Ts'uubaa-asatx.

Amendments to Budgets

29.(1) The Council must approve any change to the budget.

(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen change in the forecasted revenues or expenses of Ts'uubaa-asatx or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of Ts'uubaa-asatx.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the First Nations Tax Commission standards.

Policy for Ts'uubaa-asatx Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of Ts'uubaa-asatx must be informed about or involved in consideration of

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including
 - (i) any budget deficits, and



- (ii) any component of the annual budget respecting Ts'uubaa-asatx's local revenues; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

32.(1) Ts'uubaa-asatx must establish a separate local revenue account in a financial institution for money from local revenues.

(2) Ts'uubaa-asatx may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage Ts'uubaa-asatx's financial assets.

Local Revenue Expenditures

33. Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

Budget Approved Expenditures

34. Ts'uubaa-asatx may only expend Ts'uubaa-asatx funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

35. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all Ts'uubaa-asatx cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all Ts'uubaa-asatx expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another Ts'uubaa-asatx law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

36.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by Ts'uubaa-asatx.



(2) The Council may approve the borrowing of money by Ts'uubaa-asatx in accordance with the policies and procedures of Ts'uubaa-asatx and this Law.

Borrowing Member Requirements

37.(1) This section applies if Ts'uubaa-asatx is a borrowing member.

(2) If Ts'uubaa-asatx has obtained long-term financing secured by property taxes from the First Nations Finance Authority, Ts'uubaa-asatx must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) Ts'uubaa-asatx 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 Ts'uubaa-asatx 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

38. The Council must establish policies and procedures respecting the means by which members of Ts'uubaa-asatx must be informed about or involved in consideration of borrowing for new capital projects described in Part V.

Execution of Security Documents

39.(1) Subject to subsection (2), a security granted by Ts'uubaa-asatx must be signed by a councillor designated by the Council and by either the operations manager or the finance manager.

(2) A security granted by Ts'uubaa-asatx in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

DIVISION 4 - Risk Management

Management of Business Activity

40.(1) If Ts'uubaa-asatx intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with Ts'uubaa-asatx carrying on those activities.

(2) The Council may approve Ts'uubaa-asatx carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

41.(1) Ts'uubaa-asatx 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 Ts'uubaa-asatx to honour the guarantee should it be required to do so.

(3) Ts'uubaa-asatx must not give an indemnity unless it is

(a) authorized under section 76,

(b) necessary and incidental to and included in another agreement to which Ts'uubaa-asatx is a party, or

(c) in relation to a security granted by Ts'uubaa-asatx that is authorized under this Law or another Ts'uubaa-asatx law.

(4) Subject to a resolution described in section 76, the Council must make policies and procedures 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 Ts'uubaa-asatx 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 Ts'uubaa-asatx.

Investments

42.(1) Ts'uubaa-asatx may invest Ts'uubaa-asatx's financial assets under the conditions set out in this Law or in another Ts'uubaa-asatx law.

(2) If Ts'uubaa-asatx intends to invest Ts'uubaa-asatx's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for Ts'uubaa-asatx's financial assets.

(4) If Ts'uubaa-asatx is authorized to invest Ts'uubaa-asatx's financial assets, the Council may authorize the finance manager to invest Ts'uubaa-asatx's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, Ts'uubaa-asatx may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments



in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) local revenues.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which Ts'uubaa-asatx may invest its funds.

Loans

43.(1) The Council must establish policies and procedures respecting Ts'uubaa-asatx lending Ts'uubaa-asatx's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of Ts'uubaa-asatx's financial assets in accordance with the policies and procedures of Ts'uubaa-asatx.

Permitted Loans to Ts'uubaa-asatx Members

44.(1) Ts'uubaa-asatx may make a loan to a member of Ts'uubaa-asatx if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If Ts'uubaa-asatx intends to make loans to members of Ts'uubaa-asatx, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of Ts'uubaa-asatx in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

45.(1) Annually, and more often if necessary, the operations manager must identify and assess any significant risks to Ts'uubaa-asatx's financial assets, Ts'uubaa-asatx's tangible capital assets as defined in Part V and the operations of Ts'uubaa-asatx.

(2) Annually, and more often if necessary, the operations 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

46.(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 45 and any other risks associated with any assets, property or resources under the care or control of Ts'uubaa-asatx.



(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.

Risk of Fraud

47. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in Ts'uubaa-asatx.

Operational Controls

48. The Council must establish policies and procedures respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Ts'uubaa-asatx's operations.

DIVISION 5 - Financial Reporting

GAAP

49. All accounting practices of Ts'uubaa-asatx must comply with GAAP.

Separate Accounting

50.(1) The finance manager must account for local revenues of Ts'uubaa-asatx separately from other moneys of Ts'uubaa-asatx.

(2) If Ts'uubaa-asatx has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must

(a) account for all other revenues of Ts'uubaa-asatx separately from other moneys of Ts'uubaa-asatx, and

(b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

51.(1) The finance manager must prepare monthly financial information respecting the financial affairs of Ts'uubaa-asatx 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 operations manager within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

52.(1) At the end of each quarter of the fiscal year, the finance manager must prepare financial statements for Ts'uubaa-asatx 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.

Annual Financial Statements

53.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) At the end of each fiscal year the finance manager must prepare the annual financial statements of Ts'uubaa-asatx for that fiscal year in accordance with GAAP.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of Ts'uubaa-asatx for the fiscal year.

(5) The finance manager must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 58(1).

Local Revenues Annual Financial Statements

54.(1) The finance manager must prepare, at least once each calendar year, separate annual financial statements respecting Ts'uubaa-asatx's local revenues in accordance with the FMB's *Local Revenue Financial Reporting Standards*.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the FMB's *Local Revenue Financial Reporting Standards*.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB's *Local Revenue Financial Reporting Standards*



permit Ts'uubaa-asatx to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and Ts'uubaa-asatx chooses to report on its local revenues in that manner.

Special Purpose Reports

55.(1) The finance manager must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by Ts'uubaa-asatx; and
- (d) any other report required under the Act or an agreement.

(2) The finance manager may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations Ts'uubaa-asatx has under an agreement.

Appointment of Auditor

56.(1) Ts'uubaa-asatx 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 content required by the Canadian generally accepted auditing standards.

(3) To be eligible for appointment as the auditor of Ts'uubaa-asatx, an auditor must

- (a) be independent of Ts'uubaa-asatx, its related bodies, councillors and officers and members, and
- (b) be a public accounting firm or public accountant
 - (i) in good standing with the Chartered Professional Accountants of Canada its respective counterpart 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 Ts'uubaa-asatx 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 Ts'uubaa-asatx in writing of the circumstances, and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

57.(1) To conduct an audit of the annual financial statements of Ts'uubaa-asatx, the auditor must be given access to

- (a) all records of Ts'uubaa-asatx for examination or inspection and given copies of these records on request, and
- (b) any councillor, officer, employee, contractor or agent of Ts'uubaa-asatx 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 Ts'uubaa-asatx 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 Ts'uubaa-asatx.

(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.

Assurance Requirements

58.(1) The auditor must provide an audit report on the annual financial statements referred to in section 53 not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 54 must be audited by the auditor at least once every calendar year.



(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 53 and 54 in accordance with Canadian generally accepted auditing standards.

(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 55.

Review of Audited Annual Financial Statements

59.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

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

Access to Annual Financial Statements

60.(1) Before the annual financial statements referred to in both sections 53 and 54 may be published or distributed, they must

- (a) be approved by the Council,
- (b) be signed by
 - (i) the Chief of Ts'uubaa-asatx 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.

(2) The audited annual financial statements referred to in section 53 must be available for inspection by members of Ts'uubaa-asatx at the principal administrative offices of Ts'uubaa-asatx during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of Ts'uubaa-asatx during normal business hours:

- (a) the audited annual financial statements respecting local revenues referred to in section 54; or
- (b) the audited annual financial statements referred to in section 53 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.



Annual Report

61.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish an annual report on the operations and financial performance of Ts'uubaa-asatx for the previous fiscal year.

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

- (a) a description of the services and operations of Ts'uubaa-asatx, and
- (b) a progress report on any established objectives and performance measures of Ts'uubaa-asatx.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements referred to in sections 53 and 54 for the previous year, and
- (b) any special purpose reports referred to in section 55, including the auditor's report.

(4) The operations manager must provide the annual report referred to in subsection (1)

- (a) to a member of Ts'uubaa-asatx as soon as practicable after a request is made by the member, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if Ts'uubaa-asatx is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of Ts'uubaa-asatx who have requested but have not been provided with the annual report of Ts'uubaa-asatx or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

62. The Council must establish policies and procedures to ensure that all records that are produced by or on behalf of Ts'uubaa-asatx or kept, used or received by any person on behalf of Ts'uubaa-asatx are the property of Ts'uubaa-asatx.

Record Keeping

63. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of Ts'uubaa-asatx, and
- (b) the confidentiality, control and release of Ts'uubaa-asatx information that is in the possession of Ts'uubaa-asatx, the Council, councillors, committee members, employees, contractors or agents of Ts'uubaa-asatx.



Account Records

64.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of Ts'uubaa-asatx, including all records referred to in section 5 of the *Revenue Management Implementation Regulations*.

(2) If Ts'uubaa-asatx has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of Ts'uubaa-asatx, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

65. The Council must establish policies and procedures respecting information technology used by Ts'uubaa-asatx in its operations to ensure the integrity of Ts'uubaa-asatx's financial administration system and its database.

PART V - Tangible Capital Assets

Definitions

66. In this Part,

"life-cycle management program" means the program of inspection, planning, maintenance, replacement and oversight for Ts'uubaa-asatx tangible capital assets as described in section 69;

"tangible capital asset project" means the acquisition, construction, repair or replacement of a Ts'uubaa-asatx tangible capital asset, but does not include routine maintenance.

"Ts'uubaa-asatx tangible capital assets" means all non-financial assets of Ts'uubaa-asatx 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.

Council General Duties

67. The Council must take reasonable steps to ensure that Ts'uubaa-asatx tangible capital assets are

- (a) recorded in an assets register,



- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

68. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

69.(1) The Council must establish a life-cycle management program for Ts'uubaa-asatx tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for Ts'uubaa-asatx tangible capital assets;
 - (b) the regular, periodic inspection of Ts'uubaa-asatx tangible capital assets;
 - (c) for routine maintenance of Ts'uubaa-asatx tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
 - (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
 - (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2) The Council must establish policies and procedures respecting
- (a) a life-cycle management program for Ts'uubaa-asatx tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

70.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.



(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of Ts'uubaa-asatx Members

71. The Council must establish policies and procedures respecting the means by which Ts'uubaa-asatx members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

72.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of Ts'uubaa-asatx is not authorized by or under this Law or another Ts'uubaa-asatx law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Ts'uubaa-asatx,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with applicable policies and procedures referred to in section 21,

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 Ts'uubaa-asatx 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 operations manager or the chair of the Finance and Audit Committee.

Inquiry into Report

73.(1) If a report is made to the operations manager under subsection 72(3), the operations 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 72, 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 Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

74.(1) All reasonable steps must be taken by the operations 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 72 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 72 must not be subjected to any form of reprisal by Ts'uubaa-asatx or by a councillor, officer, employee, contractor or agent of Ts'uubaa-asatx as a result of making that report.

(3) The operations 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 and procedures

(a) for the recording and safeguarding of reports made under section 72 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 72; and

(c) concerning the fair treatment of a person against whom a report has been made under section 72.

Liability for Improper Use of Money

75.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Ts'uubaa-asatx's local revenue law is personally liable to Ts'uubaa-asatx for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of Ts'uubaa-asatx 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 Ts'uubaa-asatx under subsection (1) may be recovered for Ts'uubaa-asatx by Ts'uubaa-asatx, a member of Ts'uubaa-asatx or a person who holds a security under a borrowing made by Ts'uubaa-asatx.

(4) It is a good defence to any action brought against an officer or employee of Ts'uubaa-asatx for unauthorized expenditure, investment or use of Ts'uubaa-asatx'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

76.(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);

"Ts'uubaa-asatx official" means a current or former councillor, officer or employee of Ts'uubaa-asatx.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named Ts'uubaa-asatx official, a category of Ts'uubaa-asatx official or all Ts'uubaa-asatx 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 Ts'uubaa-asatx official's conviction for an offence unless the offence is a strict or absolute liability offence.

PART VII - Miscellaneous

FMB Standards

77.(1) If Ts'uubaa-asatx is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, Ts'uubaa-asatx must comply with all the applicable FMB standards.

(2) If the Council becomes aware that Ts'uubaa-asatx is not complying with a FMB standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring Ts'uubaa-asatx into compliance with the FMB standard.

Delegated Authority for Local Revenues

78.(1) This section applies to Ts'uubaa-asatx only if it is

- (a) making local revenue laws under subsection 5(1) of the Act, or
- (b) using its local revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act, if the FMB gives notice to Ts'uubaa-asatx under section 53 of the Act that third-party management of Ts'uubaa-asatx's local revenues is required, the Council of Ts'uubaa-asatx delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act, and
- (b) any other of the Council's powers required to give effect to third-party management of Ts'uubaa-asatx's local revenues and local revenue account under the Act.

Delegated Authority for Other Revenues

79.(1) This section applies to Ts'uubaa-asatx only if it is using its other revenues to secure a loan from the First Nations Finance Authority.



(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to Ts'uubaa-asatx under section 53 of the Act that third-party management of Ts'uubaa-asatx's other revenues is required, the Council of Ts'uubaa-asatx delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of Ts'uubaa-asatx's other revenues under the Act.

Periodic Review and Changes of Law

80.(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 Ts'uubaa-asatx; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies and procedures respecting the means by which members of Ts'uubaa-asatx must be informed about or involved in consideration of proposed amendments of this Law.

(3) If Ts'uubaa-asatx is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Repeal

81. The *Lake Cowichan First Nation Financial Administration Law, 2018* is repealed.



Coming into Force

82. This Law comes into force on the day after it is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of
July, 2020, at Ts'uubaa-asatx, in the
Province of BC at a duly called and conducted Council
meeting at which the required quorum of 3 () members of Council was
present throughout.

for Sherry Livingstone
Chief Georgiana Livingstone
Carole Livingstone
Councillor Carole Livingstone

M. Livingstone
Councillor Melanie Livingstone



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations*
Fiscal Management Act, hereby approves the following law made
by the Ts'uubaa-asatx Nation in the Province of British Columbia,

Ts'uubaa-asatx Water and Sewer Services Fee Law
(North Shore Estates), 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





TS'UUBAA-ASATX
WATER AND SEWER SERVICES FEE LAW (NORTH SHORE ESTATES), 2021
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SCHEDULES

- I Plan
- II Fees for Service
- III Complaint to Tax Administrator Respecting Service Fee
- IV Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to paragraph 5(1)(a.1) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the charging of fees for the provision of services or the use of facilities on reserve lands, or for a regulatory process, permit, licence or other authorization, in relation to water, sewer, waste management, animal control, recreation and transportation, as well as any other similar services;

B. Ts'uubaa-asatx has a servicing agreement with the Town of Lake Cowichan pursuant to which the Town agrees to provide services, including water and sewer services, to the residents of a specified portion of the reserve;

C. For the water and sewer services provided by the Town pursuant to the servicing agreement, Ts'uubaa-asatx will charge and collect fees from those residents that are the same as the fees set by the Town for those services for "Outside users" from time to time, plus 10% to cover, in part, Ts'uubaa-asatx's related expenses;

D. The fees established in this Law reflect the projected cost of providing the water and sewer services and are supported by a report setting out the projected cost of such services, how the cost of the services were determined, and the proportion of the total costs of the water and sewer services that Ts'uubaa-asatx will recover through the fees set out in this Law; and

E. The Council of Ts'uubaa-asatx has given notice of this Law and has considered representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of Ts'uubaa-asatx duly enacts as follows:



PART I CITATION

Citation

1. This Law may be cited as *Ts'uubaa-asatx Water and Sewer Services Fee Law (North Shore Estates), 2021*.

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;

"billing period" means annual;

"civil resolution tribunal" means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, S.B.C. 2012, c.25;

"fee" means a fee charged under this Law;

"holder", in relation to an interest in reserve lands, means a person

- (a) in possession of the interest,
- (b) entitled through a lease, licence or other legal means to the interest,
- (c) in actual occupation of the interest, or
- (d) who is a trustee of the interest;

"interest", in relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule IV;

"reserve" means any land set apart for the use and benefit of Ts'uubaa-asatx within the meaning of the *Indian Act*;

"service" means water and sewer services provided to or made available to residents of the reserve;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Ts'uu-baasatx Property Taxation Law, 2020*, as amended; and

"Town" means the Town of Lake Cowichan;

"Ts'uubaa-asatx" means Ts'uubaa-asatx (formerly, Lake Cowichan First Nation), being a band named in the schedule to the Act;

"year" means a calendar year.

(2) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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 5(1)(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

Application of Law

3. This Law applies only to that portion of the reserve outlined in bold on the plan attached as Schedule I.

Tax Administrator

4.(1) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law.

(2) The tax administrator must oversee the day-to-day administration and the enforcement of this Law.

(3) The tax administrator may, with the consent of the Operations Manager of Ts'uubaa-asatx, or if the tax administrator also holds the position of Operations Manager, then with the consent of Council, assign the performance of any duties of the tax administrator under this Law to any officer, employee, contractor or agent of Ts'uubaa-asatx.

Records and Reporting

5.(1) The tax administrator must keep the following records in respect of the administration of this Law:

- (a) the amount of all fees levied;
- (b) the amount of all fees collected;
- (c) the amount of all refunds paid;
- (d) any complaints received; and
- (e) any enforcement proceedings taken.

(2) On or before September 30 in each year, the tax administrator must report to Council on the administration of this Law in the previous fiscal year, which report must include each of the items referenced in subsection (1).

Provision of a Report

6.(1) The tax administrator must make available to any person, either on Ts'uubaa-asatx's website or at Ts'uubaa-asatx's administration offices, a report respecting how the fees levied under this Law were determined.

(2) The report referenced in subsection (1) must include the projected cost of the service, how the cost of the service was determined, and the proportion of the total cost of the service that is to be recovered through the fee.

Revenues and Expenditures

7.(1) All revenue collected by Ts'uubaa-asatx from the fees levied under this Law, and interest earned on those revenues, must be used only for the provision of the service.

(2) The tax administrator must account separately for the fee revenues collected under this Law.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law made under paragraph 5(1)(b) of the Act, or in accordance with section 13.1 of the Act.

Information and Access

8.(1) The tax administrator may deliver a request for information to any person, including a current or former holder of an interest in reserve lands receiving the service, and that person must provide to the



tax administrator, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration or enforcement of this Law.

(2) A person authorized by Ts'uubaa-asatx may at all reasonable times enter onto lands to which the service is provided for any purposes related to the administration or enforcement of this Law.

PART IV

FEE LEVIES

Connection, Disconnection and Reconnection Fees

9.(1) The holder of an interest in reserve lands to be connected or reconnected to the service must pay in full, at the time of an application to connect or reconnect to the service, the applicable connection or reconnection fees set out in Part 2 of Schedule II.

(2) The holder of an interest in reserve lands must pay in full the applicable fee set out in Part 2 of Schedule II at the time a request is made to disconnect to the service.

User Fees

10.(1) The fees set out Part 1 of Schedule II are hereby levied on each holder of an interest in reserve lands receiving the service, for the provision of the service to the interest.

(2) The tax administrator must determine the applicable fees set out in Part 1 of Schedule II for each interest for a billing period.

(3) A holder of an interest in reserve lands receiving the service must pay all fees levied in accordance with this Law.

PART V

INVOICING AND PAYMENT

Invoicing and Payment

11.(1) The tax administrator must include the fee levied under section 10 in the tax notice for the interest in reserve lands given under the Taxation Law.

(2) Where the fee is included in a tax notice, the tax administrator must

(a) note on the tax roll that the fee is included in the tax notice for that interest; and

(b) show the fee separately from the taxes on the tax notice and indicate that the fee is levied for the service.

(3) Where the fee is included in a tax notice,

(a) the mailing of the tax notice constitutes a statement of and demand for payment of the fee; and

(b) the fee is due and payable on the same date as the property taxes for the interest, unless a different due date is set out in the tax notice.

Payment of Fees

12.(1) All fees must be paid at the office of Ts'uubaa-asatx during normal business hours by cheque, cash or electronic payment.

(2) Payment of fees made by cheque must be made payable to Ts'uubaa-asatx.

(3) Fees paid by electronic payment must be paid as directed by the tax administrator.

(4) The tax administrator must apply payments of fees first against any unpaid fees from previous billing periods, including interest and penalties, and then to current amounts due.



Adjustments to Fees

13.(1) The tax administrator must adjust a fee imposed under this Law as follows:

- (a) where the service is disconnected or turned off partway through a billing period, the invoice will include the time period to the end of the last month in which the service was provided;
- (b) where the service is connected partway through a billing period, the invoice will include the time period beginning on the first day of the month in which the connection was made;
- (c) where two (2) or more interests in reserve lands receiving the service are consolidated during a billing period, the consolidated interest will receive a single invoice effective on the invoice for the subsequent billing period;
- (d) where an interest receiving the service is subdivided during a billing period, each new interest will be invoiced separately effective on the invoice for the subsequent billing period.

(2) For clarity,

- (a) there will be no adjustments to fees where the service is temporarily shut off for maintenance, emergencies or for any other reason; and
- (b) fees that are invoiced before an interest is subdivided or consolidated will not be adjusted.

Refund of Fees

14.(1) Where a person has

- (a) paid a fee in circumstances where a fee was not payable, or
- (b) made an overpayment of a fee,

the tax administrator must refund to that person the fee or any excess fee paid by that person, as applicable, including interest calculated in accordance with subsection (2).

(2) The tax administrator must calculate interest payable on a refund given under subsection (1) as follows:

- (a) interest accrues from the date that the fee was originally paid to Ts'uubaa-asatx;
- (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 Ts'uubaa-asatx 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 earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

PART VI

PENALTIES, INTEREST AND ENFORCEMENT

Penalties and Interest

15. If all or part of a fee remains unpaid after it is due,

- (a) a one-time penalty of ten percent (10%) of the unpaid portion of the fee will be added to the unpaid fee on the day after it was due, and the amount so added is, for all purposes, deemed to be part of the fee; and
- (b) the unpaid portion of the fee accrues interest at fifteen percent (15%) per year, starting from the day after it was due until paid or recovered.



Enforcement

16.(1) Fees charged under this Law, together with any applicable interest and penalties, are a debt owed to Ts'uubaa-asatx that is recoverable by Ts'uubaa-asatx in a court of competent jurisdiction, in a proceeding before the civil resolution tribunal, or in any manner permitted by 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 an invoice showing the fees payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the fees.

(3) Fees overdue and remaining unpaid on December 31 in each year may be collected in the same manner and with the same enforcement remedies as taxes levied under the Taxation Law, and the tax administrator may enter the unpaid amounts on the tax roll for that interest in reserve lands under the Taxation Law as unpaid taxes.

Discontinuance of Services

17.(1) Subject to this section, Ts'uubaa-asatx may discontinue a service to an interest in reserve land if any part of a fee remains unpaid more than ninety (90) days after the fee is due.

(2) At least thirty (30) days before discontinuing a service, the tax administrator shall deliver to the holder, by personal delivery or registered mail, a Notice of Discontinuance of Service.

(3) Personal delivery of the Notice of Discontinuance of Service is made

(a) in the case of an individual, by leaving the notice with that individual or with an individual at least eighteen (18) years of age staying at that individual's dwelling on reserve;

(b) in the case of a corporation, by leaving the notice with the individual apparently in charge, at the time of delivery, of the office of that corporation, or with an officer or director of the corporation or with an individual apparently authorized to accept delivery at the corporation's registered and records office.

(4) A Notice of Discontinuance of Service 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) If all or any portion of the fee remains unpaid more than thirty (30) days after the delivery of the Notice of Discontinuance of Services under subsection (2), Ts'uubaa-asatx may disconnect services to the interest in reserve lands.

(6) Notwithstanding subsection (5), Ts'uuba-asatx shall not discontinue water service to an interest in reserve lands that is a residential dwelling.

PART VII COMPLAINTS

Complaints to Tax Administrator

18.(1) A holder of an interest in reserve lands may, within fourteen (14) days of receipt of an invoice under this Law, make a complaint respecting a fee on the basis that the holder has paid a fee when a fee was not payable, or has made an overpayment of a fee.

(2) A complaint must

(a) be made in the form set out in Schedule III;

(b) be delivered to the tax administrator; and

(c) include any reasons in support of the complaint.

(3) Within fourteen (14) days after receipt of a complaint, the tax administrator must review the



matter and attempt to resolve the complaint directly with the holder.

(4) If the tax administrator determines that the holder has paid a fee when a fee was not payable, or has made an overpayment of a fee, as the case may be, the tax administrator must advise the holder of the determination and mail an amended invoice to the holder.

(5) If the tax administrator determines that the holder has not paid a fee when a fee was not payable, or has not made an overpayment of a fee, as the case may be, the tax administrator must notify the holder of this determination and the reasons for the determination.

PART VIII

GENERAL PROVISIONS

Disclosure of Information

19.(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 a tribunal having jurisdiction, including the civil resolution tribunal, or a court of law; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the holder's interest in reserve lands or fees owing in respect of the service, 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

20. Notwithstanding section 19,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) 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

21. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay a fee under this Law be affected by

- (a) an error or omission in a determination made by the tax administrator;
- (b) an error or omission in any invoice or notice given under this Law; or
- (c) a failure of Ts'uubaa-asatx or the tax administrator to do something within the required time.

Limitation on Proceedings

22.(1) No person may commence an action or proceeding for the return of money paid to Ts'uubaa-asatx, whether under protest or otherwise, on account of a demand, whether valid or invalid, for fees 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 Ts'uubaa-asatx must be deemed to have been voluntarily paid.

Notices

23.(1) Where in this Law an invoice or notice is required to be given by mail or where the method of giving a 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 made under the Taxation Law if applicable;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the interest in reserve lands to which the service is provided; 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 made under the Taxation Law if applicable.

(2) Except where otherwise provided in this Law, a notice or invoice

- (a) given by mail is deemed received on the fifth day after it is posted;
- (b) posted on the interest in reserve lands is deemed received on the second day after it is posted; and
- (c) given by personal delivery is deemed received upon delivery.

Interpretation

24.(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 this Law and must be construed as being inserted for convenience of reference only.

Coming into Force

25. 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, 2021, at
Lake Cowichan, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Georgina Livingstone

Sherry Livingstone
Councillor Sherry Livingstone

M. Livingstone
Councillor Melanie Livingstone

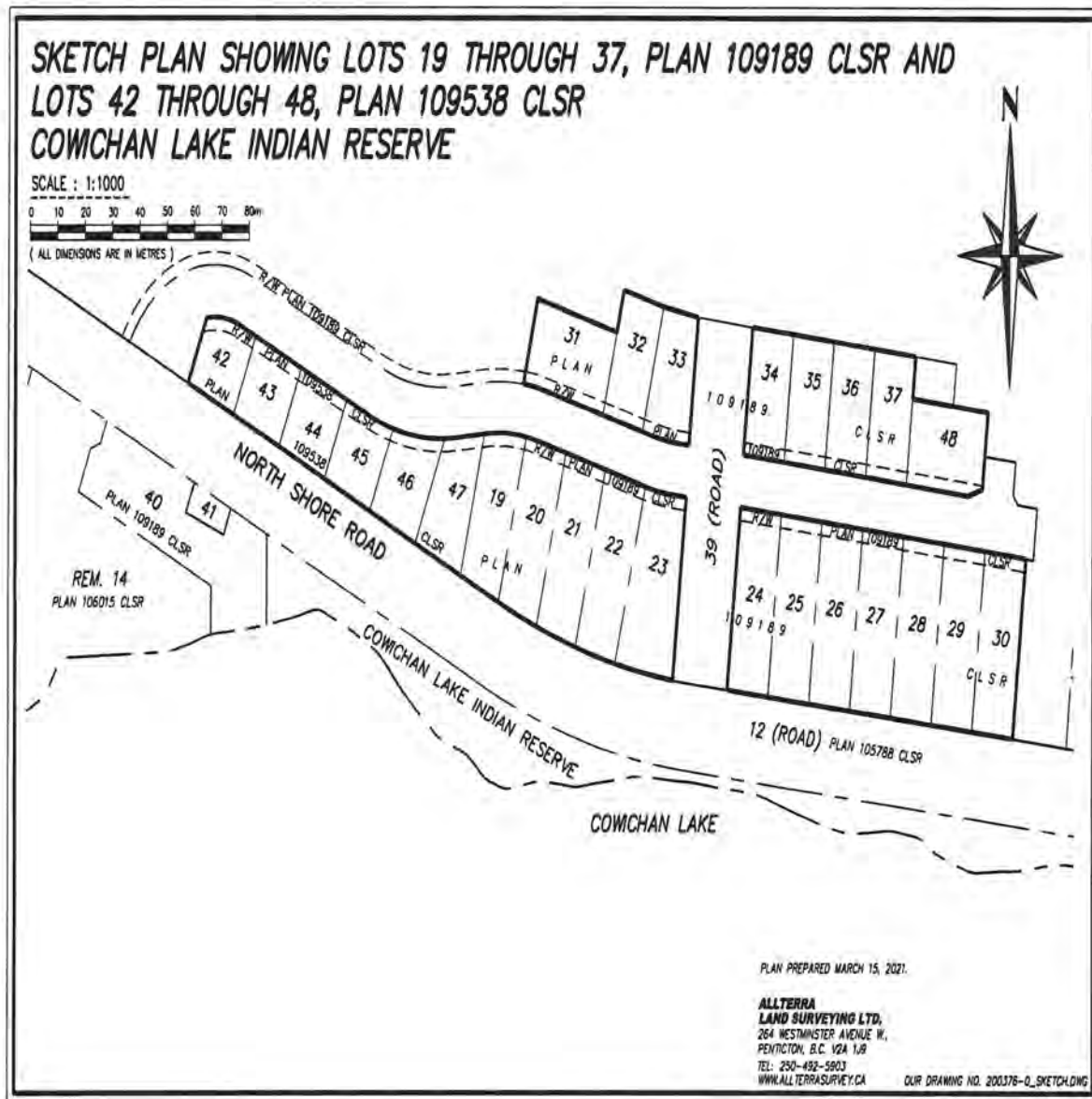
Carole Livingstone
Councillor Carole Livingstone



SCHEDULE 1

Attach Plan

AC/7618081.2





SCHEDULE II
FEES FOR SERVICES

PART I

The fees established in the following Town bylaws, plus 10%, are established as fees under this Law:

1. For the service of water provided to an interest in reserve lands once an occupancy permit has been issued, the fees established from time to time under the Town of Lake Cowichan Water Regulations and Rates Bylaw for "Outside user" of residential premises.
2. For the service of sewer provided to an interest in reserve lands once an occupancy permit has been issued, the fees established from time to time under the Town of Lake Cowichan Sewer Regulations and Rates Bylaw for "Outside user" of residential premises.

Where a fee referenced under this Law changes, that change will come into effect at the same time, and in the same manner, as the fee comes into effect under the applicable Town bylaw.

PART II

Connection or Reconnection Fees: NIL

Disconnection Fees: Actual cost

AC/7618081.2



SCHEDULE III
COMPLAINT TO TAX ADMINISTRATOR RESPECTING
SERVICE FEE

TO: Tax Administrator for Ts'uubaa-asatx

ADDRESS: _____

I

PURSUANT to the provisions of the *Ts'uubaa-asatx Water and Sewer Services Fee Law (North Shore Estates), 2021*, I hereby make a complaint respecting the fee as follows:

This complaint is based on the following reasons:

(1)

(2)

(describe the reasons in support of the complaint in as much detail as possible)

Applicant's mailing address to which a reply to the complaint is to be sent:

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__.

AC/7618081.2



SCHEDULE IV
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

TAKE NOTICE that fees, penalties, and interest in the amount of _____ dollars (\$) remain unpaid and are due and owing in respect of the interest in reserve lands described above.

AND TAKE NOTICE that where a holder fails to pay all unpaid fees within ninety (90) days after the fee is due, the tax administrator may discontinue services that it provides to the interest of a holder, pursuant to the *Ts'uubaa-asatx Water and Sewer Services Fee Law (North Shore Estates), 2021*.

AND TAKE NOTICE that if the unpaid fees are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following service(s) will be discontinued:

[list services to be discontinued]

Tax Administrator for Ts'uubaa-asatx

Dated: _____, 20____

AC/7618081.2



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TZEACHTEN FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Tzeachten First Nation Property Assessment Law, 2010* as amended by the *Tzeachten First Nation Property Assessment Amendment Law, 2010*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tzeachten First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Tzeachten First Nation Property Taxation Law, 2010* as amended by the *Tzeachten First Nation Property Taxation Amendment Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 20th day of May 2021, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Derek Epp

Councilor Loren Muth

Councilor Sandra Pederson

Councilor Melvin Williams Jr.

Councilor Anthony Malloway



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:

a. Property tax revenues	\$4,631,214
b. Property Tax interest and penalties	\$16,000
c. Property Transfer Tax	\$960,000

Total: **\$5,607,214**

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative	\$6,500
b. General Administrative	\$98,165
c. Other General Government	\$300,000
d. Other General Shared	\$304,490
e. Taxation Database & Systems	\$6,040
f. BC Assessment	\$38,020

2. Protection Services

a. Other Protective Services	\$43,200
b. Local Service Agreement	\$759,457

3. Transportation

a. Roads and Streets	\$511,587
b. Local Service Agreement	\$401,387

4. Recreation and Cultural Services

a. Recreation	
b. Culture	
c. Local Service Agreement	\$447,098

5. Community Development

a. Planning and Zoning	\$170,000
b. Community Planning	\$200,000
c. Tourism	\$235,000



d. Land Rehabilitation and Beautification	\$210,000
e. Local Service Agreement - Planning/Development	\$78,580
f. Economic Development Program	\$75,000
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$82,000
b. Local Service Agreement - Environmental Health	\$159,989
c. Local Service Agreement - Water/Sewer	\$330,208
7. Fiscal Services	\$ 0
8. Other Services	\$ 0
9. Grants	
a. Homeowner Grants	\$1,093,493
10. Contingency Amounts	
a. Contingency Amounts	\$57,000
11. Transfers into reserve funds	\$ 0
12. Repayment of moneys borrowed from reserve funds	\$ 0
Total Expenditures:	\$5,607,214

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
BALANCE	\$0

The First Nation has the following service agreement:

- City of Chilliwack, \$2,176,717.54, for various municipal services



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**TZEACHTEN FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Tax Rates Law, 2021*.

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 Tzeachten First Nation Property Assessment Law, 2010 as amended by the Tzeachten First Nation Property Assessment Amendment Law, 2010;

“First Nation” means the Tzeachten 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Tzeachten First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

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THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2021, at Chilliwack,
in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Derek Epp

Councilor Loren Muth

Councilor Sandra Pederson

Councilor Melvin Williams Jr.

Councilor Anthony Malloway



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value in:	
	Improvements	Land
1 Residential	5.05970	5.23207
2 Utilities	52.09628	54.11951
5 Light Industry	10.03233	10.31595
6 Business and Other	11.22086	11.57860



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Upper Nicola Band in the Province of British Columbia,

Upper Nicola Band Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**UPPER NICOLA BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Upper Nicola Band duly enacts as follows:

1. This Law may be cited as the *Upper Nicola Band Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Upper Nicola Band Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Upper Nicola Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Upper Nicola Band Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 4th day of June, 2021, at Douglas Lake, in the Province of British Columbia.

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

Chief Harvey McLeod

Councillor Mathilda Chillihitzia

Councillor Stacie Coutlee

Councillor Brian Holmes

Councillor Fred Holmes

Councillor David Lindley

Councillor Dennis MacDonald

Councillor Jeanette McCauley

Councillor Wallace Michel

Councillor Kevin Ned



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:

a. Property Tax Revenues \$36,296.45

TOTAL REVENUES \$36,296.45

PART 2: EXPENDITURES

1. General Government Expenditures

a. General Administrative \$11,884.67

b. Other General Government \$5,650.00

2. Protection Services

a. Firefighting \$16,000.00

3. Environment Health Services

a. Water Purification and Supply \$4,500.00

b. Garbage Waste Collection and Disposal \$4,500.00

4. Contingency Amount \$3,000.00

TOTAL EXPENDITURES \$45,534.67

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Revenues carried forward from the previous budget year

\$ 9,238.22

2. Accumulated Deficit – Revenue expenditures carried forward from the previous budget year

\$0.00

BALANCE \$ 0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Upper Nicola Band in the Province of British Columbia,

Upper Nicola Band Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission





**UPPER NICOLA BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Upper Nicola Band duly enacts as follows:

1. This Law may be cited as the *Upper Nicola Band Annual Tax Rates Law, 2021*.

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 *Upper Nicola Band Property Assessment Law, 2016*;

“First Nation” means the Upper Nicola 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Upper Nicola Band Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 June 2021, at Douglas Lake, in the Province of British Columbia.

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

Chief Harvey McLeod

Councillor Mathilda Chillihitzia

Councillor Stacie Coutlee

Councillor Brian Holmes

Councillor Fred Holmes

Councillor David Lindley

Councillor Dennis MacDonald

Councillor Jeanette McCauley

Councillor Wallace Michel

Councillor Kevin Ned



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value
1 Residential	4.54451
2 Utilities	23.99282



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**WE WAI KAI NATION
ANNUAL EXPENDITURE LAW, 2021**

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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *We Wai Kai Nation Property Assessment Law, 2012*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the We Wai Kai Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021 and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 1st day of June, 2021, at Campbell River, in the Province of British Columbia.

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

Chief Ronnie Chickite

Councillor Kim Duncan

Councillor Jonathan Chickite

Councillor Nicole Assu

Councillor Cindy Inrig

Councillor Ted Assu

Councillor Art Wilson

Councillor Mildred Price

Councillor Glenn Assu



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 75,899.40
b. Payments Received in Lieu of Taxes	\$ 15,992.23
c. Service Payment in Lieu of Taxes Revenues	\$ 231,810.88
TOTAL REVENUES	\$ 323,702.51

PART 2: EXPENDITURES

1. General Government Expenditures	
b. General Administrative	\$ 25,000.00
c. BC Assessment	2,000.00
2. Protection Services	
a. Policing	\$ 4,000.00
b. Regulatory Measures	
c. Enforcement	10,000.00
3. Transportation	
a. Roads and Streets	\$ 231,000.00
b. Snow and Ice Removal	2,000.00
c. Public Transit	18,000.00
4. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$ 13,200.00
b. Recycling	4,000.00
5. Community Development	
a. Housing Reserve and Repairs	\$ 10,000.00
6. Contingency Amount	\$ 4,132.35
TOTAL EXPENDITURES	\$ 323,702.51

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0
BALANCE	\$ 0



Note: The following are the 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 year:

a. BC Assessment	\$ 2,000.00
b. City of Campbell River	\$ 4,000.00

Note: This Budget includes the attached Appendix.



Appendix
Reserve Fund Balances

I. Community Capital Projects

Beginning balance as of April 1, 2021 :	\$11,847.64
Transfers out	
a. to current year's revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 290.27
Ending balance as of March 31, 2022:	\$ 12,137.91



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**WE WAI KAI NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Tax Rates Law, 2021*.

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 *We Wai Kai Nation Property Assessment Law, 2012*;

“First Nation” means the We Wai Kai Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2021, at Campbell River, in the Province of British Columbia.

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



Chief Ronnie Chickite

Councillor Kim Duncan

Councillor Jonathan Chickite

Councillor Art Wilson

Councillor Cindy Inrig

Councillor Ted Assu

Councillor Mildred Price

Councillor Nicole Assu

Councillor Glenn Assu



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 – Residential	7.25107
Class 2 – Utilities	58.62496
Class 4 - Major Industry	44.53866
Class 5 - Light Industry	19.80260
Class 6 - Business and Other	19.72832
Class 7 - Managed Forest Land	26.28270
Class 8 - Recreational Property/Non-Profit Organization	12.67362
Class 9 - Farm	14.93138



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whispering Pines/Clinton Indian Band in the Province of British Columbia,

Whispering Pines/Clinton Indian Band Annual Expenditure Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHISPERING PINES/CLINTON INDIAN BAND
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Whispering Pines/Clinton Indian Band Property Assessment Law, 2013*

“Council” has the meaning given to that term in the Act;

“First Nation” means Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Whispering Pines/Clinton Indian Band Property Taxation Law, 2013*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.



5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

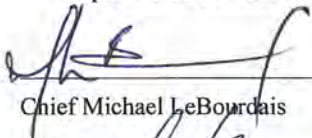
11. (1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

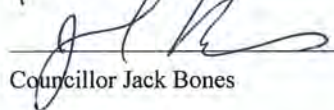
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of August, 2021, at Whispering Pines IR#4 in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.


Chief Michael LeBourdais


Councillor Edward LeBourdais


Councillor Jack Bones



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$75,891.31
TOTAL REVENUES	\$75,891.31

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$7,500.00
b. General Administrative	\$3,000.00
c. Other General Government	\$6,500.00
2. Protection Services	
a. Firefighting	\$3,500.00
3. Recreation and Cultural Services	
a. Other Recreation and Culture	\$12,500.00
4. Community Development	
a. Community Planning	\$2,750.00
b. Economic Development Program	\$4,500.00
c. Tourism	\$2,500.00
d. Land Rehabilitation and Beautification	\$1,250.00
5. Environment Health Services	
a. Water Purification and Supply	\$4,750.00
b. Sewage Collection and Disposal	\$6,875.00
c. Garbage Waste Collection and Disposal	\$2,332.40
d. Recycling	\$1,000.00
6. Other Services	
a. Social Programs and Assistance	\$1,000.00
b. Agriculture	\$10,000.00
c. Education	\$1,500.00
d. Other Service (IT)	\$2,500.00
7. Contingency Amount	\$1,933.81
TOTAL EXPENDITURES	\$75,891.31



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0.00
BALANCE	\$0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whispering Pines/Clinton Indian Band in the Province of British Columbia,

Whispering Pines/Clinton Indian Band Annual Rates Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHISPERING PINES/CLINTON INDIAN BAND
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Rates Law, 2021*.

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 Law, 2013*;

“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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Whispering Pines/Clinton Indian Band Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 10th day of August, 2021, at
Whispering Pines IR#4, Kamloops in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Michael LeBourdais

Councillor Edward LeBourdais

Councillor Jack Bones



PROPERTY CLASS	SCHEDULE	RATE PER \$1,000 OF ASSESSED VALUE
	TAX RATES	
Class 1 – Residential		3.97771
Class 2 - Utilities		23.00643
Class 4 - Major Industry		16.95866
Class 5 - Light Industry		12.46926
Class 6 - Business and Other		10.87503
Class 8 - Recreational Property/Non-Profit Organization		4.92921
Class 9 - Farm		9.16921

MR



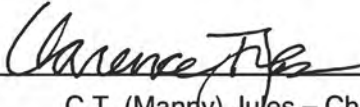
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake First Nation in the Province of British Columbia,

***Williams Lake First Nation
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WILLIAMS LAKE FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Williams Lake First Nation duly enacts as follows:

1. This Law may be cited as the *Williams Lake First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Williams Lake Indian Band Property Assessment Law, 2016*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Williams Lake First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Williams Lake Indian Band Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 10th day of June, 2021, at Williams Lake, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

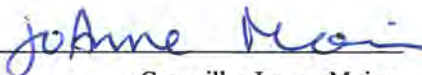
Chief William Sellars




Councillor Shawna Philbrick



Councillor Rick Gilbert



Councillor Joanne Moiese



Councillor Christopher Wycotte

Councillor Shaleen Chelsea



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$27,784.12
TOTAL REVENUES	\$27,784.12

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$2,778.41
2. Transportation	
a. Public Transit	\$15,695.00
4. Recreation and Cultural Services	
a. Recreation	\$10,357.75
5. Contingency Amount	\$300.00
TOTAL EXPENDITURES	\$29,131.16

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 1,347.04
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ 0.00
BALANCE	\$ 0.00



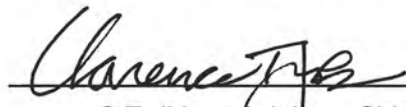
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake First Nation in the Province of British Columbia,

***Williams Lake First Nation
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WILLIAMS LAKE FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Williams Lake First Nation duly enacts as follows:

1. This Law may be cited as the *Williams Lake First Nation Annual Tax Rates Law, 2021*.

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 *Williams Lake Indian Band Property Assessment Law, 2016*;

“First Nation” means the Williams Lake 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Williams Lake Indian Band Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 10th day of June 2021, at Williams Lake, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.


Chief William Sellars




Councillor Shawna Philbrick



Councillor Rick Gilbert



Councillor Joanne Moiese



Councillor Christopher Wycotte

Councillor Shaleen Chelsea



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
1 Residential	5.51528
2 Utilities	25.81852
4 Major Industry	19.69042
5 Light Industry	15.20102
6 Business and Other	12.84350
8 Recreational Property/Non-Profit Organization	5.73268
9 Farm	9.97268



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Witset First Nation in the Province of British Columbia,

Witset First Nation Annual Expenditure Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WITSET FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Witset First Nation duly enacts as follows:

1. This Law may be cited as the *Witset First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Moricetown Indian Band Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Witset First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Moricetown Indian Band Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021 and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 8th day of September, 2021, at Witset, in the Province of British Columbia.

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

Chief Sandra Wilson

Deputy Chief Andrew Tom

Councillor Elgin Cutler

Councillor Sheri Green

Councillor Margaret LaRose

Councillor Lillian Lewis

Councillor Russell Lewis Jr.

Councillor Ian Michell

Councillor Duane Mitchell

Councillor Clement Mitchell

Councillor Vernon Mitchell

Councillor Warner William



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

- | | |
|--|-----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$1832.57 |

TOTAL REVENUES	\$1832.57
-----------------------	------------------

PART 2: EXPENDITURES

- | | |
|-----------------------|-----------|
| 1. Other Services | |
| a. Education | \$1649.32 |
| 2. Contingency Amount | \$183.25 |

TOTAL EXPENDITURES	\$1832.57
---------------------------	------------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|--------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0.00 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0.00 |

BALANCE	\$0.00
----------------	---------------



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Witset First Nation in the Province of British Columbia,

Witset First Nation Annual Tax Rates Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WITSET FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Witset First Nation duly enacts as follows:

1. This Law may be cited as the *Witset First Nation Annual Tax Rates Law, 2021*.

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 *Moricetown Indian Band Property Assessment Law, 2009*;

“First Nation” means the Witset 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Moricetown Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 8th day of September, 2021, at Witsset,
in the Province of British Columbia.

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

Chief Sandra Wilson



Deputy Chief Andrew Tom

Councillor Elgin Cutler

Councillor Sheri Green



Councillor Margaret LaRose



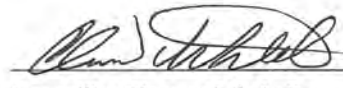
Councillor Lillian Lewis

Councillor Russell Lewis Jr.




Councillor Ian Michell

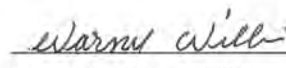
Councillor Duane Mitchell



Councillor Clement Mitchell



Councillor Vernon Mitchell



Councillor Warner William



PROPERTY CLASS	SCHEDULE	RATE PER \$1,000 OF ASSESSED VALUE
Class 2 – Utilities		21.25962



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Yakweakwioose First Nation in the Province of British Columbia,

***Yakweakwioose First Nation
Property Assessment Law, 2021***

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**YAKWEAKWIOOSE FIRST NATION
PROPERTY ASSESSMENT LAW, 2021**

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SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Declaration of Purpose for the Use of Assessment Information
IV	Assessment Notice
V	Request for Reconsideration of Assessment
VI	Notice of Appeal to Assessment Review Board
VII	Notice of Withdrawal
VIII	Notice of Hearing
IX	Order to Attend Hearing/Produce Documents
X	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands;

B. The Council of the Yakweakwioose 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 Yakweakwioose 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 Yakweakwioose First Nation duly enacts as follows:



PART I CITATION

Citation

1. This Law may be cited as the *Yakweakwioose First Nation Property Assessment Law, 2021*.

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 an interest in reserve lands that is liable to assessment under this Law;
- “assessed value” means the market value of land or improvements, or both, comprising an interest in reserve lands as if the land or improvements, or both, were held in fee simple off the reserve, as determined under this Law;
- “assessment” means a valuation and classification of an interest in reserve lands;
- “Assessment Notice” means a notice containing the information set out in Schedule IV;
- “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, a revised assessment roll [and an assessment roll referenced in subsection 9(3)];
- “assessor” means a person appointed by 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;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means the Yakweakwioose First Nation, being a band named in the schedule to the Act;
- “holder”, in relation to an interest in reserve lands, means a person
- (a) in possession of the interest,
 - (b) entitled through a lease, license or other legal means to the interest,
 - (c) in actual occupation of the interest, or
 - (d) who is a trustee of the interest;
- “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 relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “land” includes
- (a) land covered by water,
 - (b) quarries, and
 - (c) sand and gravel,



but does not include coal or other minerals;

“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 VI;

“Notice of Hearing” means a notice containing the information set out in Schedule VIII;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VII;

“Order to Attend Hearing/Produce Documents” means an order containing the information set out in Schedule IX;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means the categories of interests in reserve lands established in subsection 5(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means a reserve 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 11 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 24;

“supplementary assessment roll” means an assessment roll under section 18;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the *Yakwekwioose First Nation Property Taxation Law, 2021*;

“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) For greater certainty, an interest, in relation to reserve lands, includes improvements.



(3) 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 5(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 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 Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in reserve lands.

PART IV ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in reserve lands that are subject to taxation under the Taxation Law and all interests for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in reserve lands 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 reserve lands for an assessment roll is to be determined as if on the valuation date

(a) the interest was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to an interest in reserve lands referred to in paragraphs 17(3)(b) and (d) and the assessed value of an interest referred to in that section for an assessment roll must be determined as if on the valuation date the interest 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 reserve lands 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 reserve lands and must enter the assessed value of the interest 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 reserve lands and comparable interests;



- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest.
- (8) Without limiting the application of subsections (5) and (6), an interest in reserve lands used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the interest of a going concern.
- (9) Where a lease or other instrument granting an interest in reserve lands places a restriction on the use of the interest, other than a right of termination or a restriction on the duration of the interest, the assessor must consider the restriction.
- (10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.
- (11) The assessor must
 - (a) assess interests in reserve lands according to the property classes established under subsection (10); and
 - (b) use the provincial classification rules for each property class.
- (12) Where an interest in reserve lands falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the interest attributable to each class and assess the interest according to the proportion each share constitutes of the total assessed value.
- (13) Where two (2) or more persons are holders of an interest in reserve lands, the assessor may choose to assess the interest in the name of any of those persons or in the names of two (2) or more of those persons jointly.
- (14) If a building or other improvement extends over more than one (1) interest in reserve lands, those interests, if contiguous, may be treated by the assessor as one interest and assessed accordingly.
- (15) 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 interest in reserve lands, 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 reserve lands.
- (16) Except as otherwise provided in this Law, for the purposes of assessing interests in reserve lands 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

6. 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

7.(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

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any interest in reserve lands and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in reserve lands 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 in respect of each interest in reserve lands:

(a) the name and last known address of the holder of the interest;

(b) a short description of the interest;

(c) the classification of the interest;

(d) the assessed value by classification of the interest;

(e) the total assessed value of the interest;

(f) the net assessed value of the interest subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. 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 X 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

11.(1) No later than March 31 after the certification of the assessment roll under section 10, 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 X 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 10.

Validity of Assessment Roll

12. 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

13.(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) In addition to inspection under subsection 13(1), 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 III

- (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

14.(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 13(1) or are otherwise accessible to the public.



Chargeholders

15.(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

16.(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 reserve lands assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in reserve lands are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the interest assessed, without giving the full description of each interest as it appears in the assessment roll.

(6) Subject to subsection 13(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 14(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

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, 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 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, 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 reserve lands; 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 becoming subject to



- taxation, or
- (ii) land or improvements, or both, that were previously subject to taxation ceasing 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 18, 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 reserve lands affected.

Supplementary Assessment Roll

18.(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 reserve lands

- (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 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 10 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 reserve lands

- (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 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, 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 7(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 7(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 10 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 reserve lands 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 10 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(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 twenty-one (21) 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 V; and

(c) include any reasons in support of the request.

(4) The assessor must, no later than twenty-one (21) days after the end of the twenty-one (21) day period referenced in paragraph (3)(a), consider the request for reconsideration and advise the person who requested the reconsideration that

(a) the assessor confirms the assessment; or

(b) the assessor has determined that the assessable property should have been assessed differently, and that the assessor offers 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

20.(1) Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 17(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 practicing or non-practicing member in good standing of the law society of the Province, and at least one (1) member who has experience in assessment appeals in the Province.

(3) Council must appoint at least one (1) member who is a member of the First Nation but not a member of 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, 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

21.(1) The First Nation 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 3,
- (b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(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 3, 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 3,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.



Conflicts of Interest

22.(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

23.(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

24.(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

25. 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

26. 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

27. The Assessment Review Board must

- (a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and
- (b) hear and determine appeals made under this Part.

Notice of Appeal

28.(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, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within forty-five (45) 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) An appeal is commenced by delivery of a completed Notice of Appeal, a copy of the Assessment Notice, and the required administration fee to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the assessable property;
- (b) the assessment classification of the assessable property;
- (c) the applicability of an exemption to the assessable 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.

(5) The assessor must, as soon as possible after a Notice of Appeal is received,

- (a) deliver a copy of the Notice of Appeal to the chair and to the First Nation; and
- (b) deliver the administration fee collected under paragraph (1)(c) to the First Nation.

Agents and Solicitors

29. 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

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(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 ten (10) 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 an interest in reserve lands affected by an assessor recommendation under subsection 17(1) where the recommendation

- (a) results in a decrease in the assessed value of the interest;
- (b) does not change the classification of the interest; and
- (c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(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

32.(1) The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

- (2) The chair may, in respect of an appeal,
 - (a) require the assessor to provide any relevant document or record obtained or created in respect of an assessment that is in the custody or control of the assessor, subject to privilege;
 - (b) require a party to provide relevant documents and records in advance of a hearing.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(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

35.(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

36.(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

37.(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

38.(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

39. 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

40. 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

41.(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 Produce Documents

42.(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 Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(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 Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; 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 the Supreme Court of British Columbia for an order directing a person to comply with an order under this section.

Adjournments

43. 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

44. 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

45.(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 the Supreme Court of British Columbia or to the Federal Court of Canada 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

46. 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

47.(1) A complainant may withdraw an appeal under this Part by

(a) delivering a Notice of Withdrawal to the assessor if a Notice of Hearing has not been delivered in respect of the appeal; or

(b) delivering a Notice of Withdrawal to the Assessment Review Board if a Notice of Hearing has been delivered in respect of the appeal.

(2) Upon receipt of a Notice of Withdrawal

(a) under paragraph (1)(a), the assessor must advise the chair and the First Nation that the appeal is withdrawn and will not proceed; and

(b) under paragraph (1)(b), the Assessment Review Board must dismiss the appeal and notify the parties that the appeal has been dismissed.

(3) For greater certainty, if a Notice of Hearing has been issued but not delivered, paragraph (1)(b) applies.

Delivery of Decisions

48. (1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, 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 twenty five dollars (\$25).



(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

49.(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 first nation's administrative office, or with the first nation's legal counsel; 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 corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(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

50.(1) An appeal lies to the Supreme Court of British Columbia from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

**PART XI
GENERAL PROVISIONS**

Disclosure of Information

51.(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 interest in reserve lands 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

52. Notwithstanding section 51,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) 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

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation 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

54.(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

55.(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

56. 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 MAY, 2021, at Chilkwood in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Terry Horne

Councillor Nicole LaRock

Councillor Jason Malloway

Councillor Jazmine Horne



SCHEDULE I
PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm



SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR
FOR THE YAKWEAKWIOOSE FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to section 7(1) of the *Yakweakwioose First Nation Property Assessment Law, 2021*, 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:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the interest may be made on the basis of the information available to the assessor.

Assessor for the Yakweakwioose First Nation

Dated: _____, 20____.



SCHEDULE III

**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 *Yakweakwioose First Nation Property Assessment Law, 2021*;
- (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 IV
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the _____
First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in reserve lands: [Name(s) & addresses]

The interest is classified as:

The assessed value by classification of the interest is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) 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 *Yakwekwioose First Nation Property Assessment Law, 2021*. Within twenty-one (21) days after the end of the period during which you may request a reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that your interest should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) 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 *Yakwekwioose First Nation Property Assessment Law, 2021* and must be delivered to the Assessor at the following address: [insert address].

Assessor for the Yakwekwioose First Nation

Dated: _____, 20____.



SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Yakweakwioose First Nation
[address]

PURSUANT to the provisions of the *Yakweakwioose First Nation Property Assessment Law, 2021*, I hereby request a reconsideration of the assessment of the following interest in reserve lands:

[description of the interest as described in the Assessment Notice]

I am: ___ a holder of the interest
___ named on the assessment roll in respect of this interest

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 VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Yakweakwioose First Nation
[address]

PURSUANT to the provisions of the *Yakweakwioose First Nation Property Assessment Law, 2021*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in reserve lands:

[description of the interest, 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 must be enclosed with this Notice of Appeal.



SCHEDULE VII
NOTICE OF WITHDRAWAL

TO: Assessor, Yakweakwioose First Nation
OR
Chair, Assessment Review Board for the Yakweakwioose First Nation
[address]

PURSUANT to the provisions of the *Yakweakwioose First Nation Property Assessment Law, 2021*, I hereby withdraw my appeal of the assessment of the following interest in reserve lands:

Description of interest:

Date of Notice of Appeal:

Name of Complainant (please print)

Dated: _____, 20__.

Signature of Complainant (or representative)



SCHEDULE VIII
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

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 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 IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the _____
First Nation in respect of the assessment of _____ [describe interest in reserve lands].

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 _____ [address] on or
before _____.

Please contact _____ at _____ if you have any questions or concerns respecting
this Order.

Chair, Assessment Review Board

Dated: _____, 20__.



SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Yakweakwioose First Nation, hereby certify that this is the Yakweakwioose 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 *Yakweakwioose First Nation Property Assessment Law, 2021*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)



First Nations Tax Commission
Commission de la fiscalité des premières nations

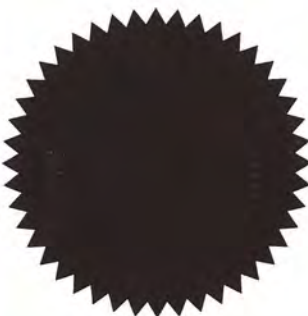
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Yakweakwioose First Nation in the Province of British Columbia,

***Yakweakwioose First Nation
Property Taxation Law, 2021***

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**YAKWEAKWIOOSE FIRST NATION
PROPERTY TAXATION LAW, 2021**

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SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes
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VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
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, and interests in reserve lands;

B. The Council of the 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 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 Yakweakwioose First Nation duly enacts as follows:



PART I CITATION

Citation

1. This Law may be cited as the *Yakweakwioose First Nation Property Taxation Law, 2021*.

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 *Yakweakwioose First Nation Property Assessment Law, 2021*;
- “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;
- “child” includes a child for whom a person stands in the place of a parent;
- “civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, S.B.C. 2012, c. 25;
- “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 Yakweakwioose First Nation, being a band named in the schedule to the Act;
- “First Nation Entity” means
- (a) a corporation in which the First Nation beneficially owns, directly or indirectly, shares
 - (i) having not less than fifty percent (50%) of the votes that could be cast at an annual meeting of the shareholders of the corporation, or
 - (ii) having not less than fifty percent (50%) of the fair market value of all of the issued shares of the capital stock of the corporation; or
 - (b) a partnership in which the First Nation beneficially owns, directly or indirectly,
 - (i) not less than fifty percent (50%) of all voting rights of the partnership, or
 - (ii) interests in the partnership having not less than fifty percent (50%) of the fair market value of all of the interests in the partnership;
- “holder”, in relation to an interest in reserve lands, means a person
- (a) in possession of the interest,
 - (b) entitled through a lease, license or other legal means to the interest,
 - (c) in actual occupation of the interest, or
 - (d) who is a trustee of the interest;
- “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 relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “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 reserve lands 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 reserve lands are registered;
- “related individual” means, in respect of a member of the First Nation,
- (a) that member’s spouse, child, grandchild, great-grandchild, parent, grandparent, great-grandparent or guardian,
 - (b) the spouse of that member’s parent, grandparent, great-grandparent, child, grandchild or great-grandchild, or
 - (c) the child, grandchild, great-grandchild, parent, grandparent or great-grandparent of that member’s spouse;
- “reserve” means a reserve 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;
- “spouse” includes a common law partner;
- “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 reserve lands 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) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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 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.

PART IV

LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in reserve lands.

Tax Liability

5.(1) Except as provided in Part V, all interests in reserve lands 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.

(3) 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.

(4) Any person who is a holder of taxable property in any taxation year is 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 greater certainty, interest, penalties and costs as provided in this Law.

Tax Refunds



6.(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

7.(1) The following interests in reserve lands are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsections (2) and (3), an interest held or occupied by the First Nation, a First Nation Entity, or a member of the First Nation;
- (b) an interest occupied as a residence by one (1) or more members of the First Nation and related individuals of those members and by no other persons;
- (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) Where an interest in reserve lands is held by the First Nation, a First Nation Entity or a member of the First Nation, as the case may be, and is wholly occupied by a person who is not the First Nation, a First Nation Entity or a member of the First Nation,

- (a) the exemption in paragraph (1)(a) does not apply to the person who is not the First Nation, a First



Nation Entity or a member of the First Nation;

- (b) that person is responsible for the taxes levied in respect of the interest; and
- (c) the taxes are a liability only on that person.

(3) Where an interest in reserve lands is occupied by the First Nation, a First Nation Entity or a member of the First Nation and is also occupied by a person who is not the First Nation, a First Nation Entity or a member of the First Nation,

- (a) the exemption in paragraph (1)(a) does not apply to that person;
- (b) taxes under this Law must be levied in respect of that person's proportionate occupation of the interest; and
- (c) the taxes are a liability only on that person.

(4) An exemption in paragraph (1)(c) to (h) applies only to that portion of the interest that is used for the purposes for which the exemption is given.

(5) Where subsection (4) applies to an interest that is a portion of a building, the exemption also applies to a proportionate part of the land on which the building stands.

PART VI GRANTS

Grants for Surrounding Land

8. 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

9.(1) Council may provide for a grant to a holder of taxable property

- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the taxable 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 *Home Owner Grant Act* (BC) if the holder's taxable property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

- (a) may be given only to a holder of taxable 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 taxable property in the current taxation year, less any other grants; and
- (c) must be used only for the purposes of paying the taxes owing on the taxable 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 *Home Owner Grant Act* (BC) if the holder's taxable 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

10.(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 reserve lands.

(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 property.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

11.(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 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 Yakweakwioose First Nation.

PART VIII TAX ROLL AND TAX NOTICE

Tax Roll

12.(1) On or before May 28th 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 in respect of each interest in reserve lands:

- (a) a description of the interest as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the interest;
- (c) the name and address of every person entered on the assessment roll with respect to the interest;
- (d) the assessed value by classification of the land and the improvements comprising the interest as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the interest 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 interest in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.



Annual Tax Notices

- 13.(1) On or before June 1st 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 taxable 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 taxable properties are assessed in the name of the same holder, any number of those taxable properties may be included in one Tax Notice.
- (5) Where the holder of a charge on an interest 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 interest to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

- 14.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.
- (2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll
- (a) the tax administrator may correct the tax roll for the current taxation year only; and
 - (b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.
- (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 6.
- (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.

Taxation Based on Supplementary Assessment

- 15.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.
- (2) Where a Tax Notice is given under this section, subsections 14(3) and (4) apply.

Subdivision

- 16.(1) If a taxable 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 taxable properties created by the subdivision in the same proportions as taxes would have been payable in respect of the taxable 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 taxable property under subsection (1) are the taxes payable in respect of the taxable 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

17.(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 an interest in reserve lands, 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

18. 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 reserve lands for which the taxes are paid.

Tax Certificate

19.(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 reserve lands, 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

20. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10 %) of the portion of the current year's taxes 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 current year's taxes.

Interest

21. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be part of the taxes.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to unpaid taxes from previous taxation years, with taxes imposed earlier being discharged before taxes imposed later and second, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(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 greater certainty, 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 or in accordance with section 13.1 of the Act.

Reserve Funds

24.(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 First Nations Financial Management Board has

- (a) assumed third-party management of the First Nation's local revenue account, and
- (b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board 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

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation

- (a) in any court of competent jurisdiction,
- (b) in a proceeding before the civil resolution tribunal, and
- (c) 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) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

- (a) are determined in accordance with Schedule III; and
- (b) are payable by the debtor as unpaid taxes.

(4) 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.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or 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 taxable 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

27.(1) Unpaid taxes are a lien on the interest in reserve lands to which they pertain that attaches to the interest and binds subsequent holders of the interest.

(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 reserve lands.

(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 reserve lands.

(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

28.(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

29.(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.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(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

31.(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



32.(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 31(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

33. 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

34.(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.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(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) 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

36.(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 40(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



37.(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

38. The tax administrator must, without delay, notify the Minister of Crown-Indigenous Relations in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. 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 40(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 taxable property 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

40.(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 Crown-Indigenous Relations 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 37(3).



Assignment of Taxable Property

41.(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 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 40(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 taxable property.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(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 taxable 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 First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(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

44.(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) 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

45.(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, the civil resolution tribunal, 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 interest in reserve lands 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

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) 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

47. 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

48.(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

49.(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

50.(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

51. 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 MAY, 2021,
at Chilliwack, in the Province of British Columbia.



A quorum of Council consists of two (2) members of Council.

Chief Terry Horne

Councillor Nicole LaRock

Councillor Jason Malloway

Councillor Jazmine Horne



SCHEDULE I

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE YAKWEAKWIOOSE FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to section 17(1) of the *Yakweakwioose First Nation Property Taxation Law, 2021*, 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 reserve lands:

- (1)
- (2)
- (3)

Tax Administrator for the Yakweakwioose First Nation

Dated: _____, 20____ -



SCHEDULE II
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

PURSUANT to the provisions of the *Yakweakwioose First Nation Property Taxation Law, 2021*, taxes in the amount of _____ dollars (\$) are hereby levied with respect to the above-noted interest.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Yakweakwioose First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Yakweakwioose First Nation Property Taxation Law, 2021*.

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: \$ _____

Costs: [insert details] \$ _____

Total Payable: \$ _____

Tax Administrator for the Yakweakwioose First Nation

Dated: _____, 20____.



SCHEDULE III
COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

- For costs arising from the collection and enforcement of unpaid taxes:
1. For preparation of a notice \$40
 2. For service of notice on each person or place by the First Nation \$50
 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:
 - (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule;
 - (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule\$80 per person per hour
 6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.



SCHEDULE IV
TAX CERTIFICATE

In respect of the interest in reserve lands described as: _____ and pursuant to the *Yakweakwioose First Nation Property Taxation Law, 2021*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest 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 as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Yakweakwioose First Nation

Dated: _____, 20____.



SCHEDULE V
TAX ARREARS CERTIFICATE

In respect of the taxable property described as: _____ and pursuant to the *Yakweakwioose First Nation Property Taxation Law, 2021*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced taxable property, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

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 Yakweakwioose First Nation, located at [address] 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 Yakweakwioose First Nation

Dated: _____, 20__ -



SCHEDULE VI
NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 above-referenced 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:

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 of the *Yakweakwioose First Nation Property Taxation Law, 2021*, 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 Yakweakwioose 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 Yakweakwioose First Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 30 of the Yakweakwioose First Nation *Property Taxation Law, 2021*, 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 Yakweakwioose First Nation

Dated: _____, 20____.



SCHEDULE VIII
NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 37 of the *Yakweakwioose First Nation Property Taxation Law, 2021*, 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 Yakweakwioose 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 constituting the taxable property.

9. Council of the Yakweakwioose First Nation will, without delay, notify the Minister of Crown-Indigenous Relations 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 taxable property.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 Yakweakwioose First Nation *Property Taxation Law, 2021*.

Tax Administrator for the Yakweakwioose First Nation

Dated: _____, 20__.



SCHEDULE IX
NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 Yakweakwioose First Nation.

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 _____ Yakweakwioose 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 constituting the taxable property.

6. Council of the Yakweakwioose First Nation will, without delay, notify the Minister of Crown-Indigenous Relations 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 taxable property.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 *Yakweakwioose First Nation Property Taxation Law, 2021*.

Tax Administrator for the Yakweakwioose First Nation

Dated: _____, 20__.



SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 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 *Yakweakwioose First Nation Property Taxation Law, 2021*.

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 Yakweakwioose First Nation

Dated: _____, 20____ -



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Yakweakwioose First Nation in the Province of British Columbia,

Yakweakwioose First Nation
Property Transfer Tax Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**YAKWEAKWIOOSE FIRST NATION
PROPERTY TRANSFER TAX LAW, 2021**

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- IV Property Transfer Tax Certificate
- V Request for Information by Administrator
- VI Request for Reconsideration
- VII Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes

WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands;

B. The Council of the Yakweakwioose First Nation deems it to be in the best interests of the First Nation to make a law that provides for the levy and collection of a tax on certain interests in reserve lands at the time of the transfer of those interests; and

C. The Council of the Yakweakwioose 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 Yakweakwioose First Nation duly enacts as follows:



PART I CITATION

Citation

1. This Law may be cited as the *Yakweakwioose First Nation Property Transfer Tax Law, 2021*.

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;
- “administrator” means a person appointed by Council under subsection 3(1) to administer this Law;
- “Assessment Law” means the *Yakweakwioose First Nation Property Assessment Law, 2021*;
- “civil resolution tribunal” means the civil resolution tribunal established under the *Civil Resolution Tribunal Act*, S.B.C. 2012, c. 25;
- “correcting transfer” means a taxable transfer that was intended to be transferred to the transferee when the original transfer was registered;
- “Council” has the meaning given to that term in the Act;
- “expenditure law” means a law enacted under paragraph 5(1)(b) of the Act;
- “fair market value” means the fair market value determined in accordance with the applicable rules and formulae set out in Schedule I;
- “First Nation” means the Yakweakwioose First Nation, being a band named in the schedule to the Act;
- “First Nation Entity” means
- (a) a corporation in which the First Nation beneficially owns, directly or indirectly, shares
 - (i) having not less than fifty percent (50%) of the votes that could be cast at an annual meeting of the shareholders of the corporation, or
 - (ii) having not less than fifty percent (50%) of the fair market value of all of the issued shares of the capital stock of the corporation; or
 - (b) a partnership in which the First Nation beneficially owns, directly or indirectly,
 - (i) not less than fifty percent (50%) of all voting rights of the partnership, or
 - (ii) interests in the partnership having not less than fifty percent (50%) of the fair market value of all of the interests in the partnership;
- “holder”, in relation to an interest in reserve lands, means a person
- (a) in possession of the interest,
 - (b) entitled through a lease, license or other legal means to the interest,
 - (c) in actual occupation of the interest, or
 - (d) who is a trustee of the interest;
- “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 relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “lease” includes a sublease or any further sublease;
- “lease modification agreement” means an agreement that extends the term of a lease;
- “local revenue account” means the account referred to in section 13 of the Act;
- “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;
- “member” means a member of the First Nation;
- “Notice of Tax Assessment” means a notice containing the information set out in Schedule III and includes an amended Notice of Tax Assessment;
- “original transfer” means a taxable transfer to a transferee that was in error, or an error was made in the description or survey under which an interest in reserve lands was registered;
- “parcel” means a block or other defined area of land on the reserve;
- “permanent resident of Canada” means a permanent resident as defined in the *Immigration and Refugee Protection Act* (Canada);
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “principal residence”,
- (a) for the purposes of section 12, means an interest in reserve lands
 - (i) on which the person in relation to whose residency the exemption in section 12 is claimed usually resided and used as his or her home,
 - (ii) on which there are improvements that are designed to accommodate and that are used to accommodate three (3) or fewer families,
 - (iii) on which all of the improvements are residential improvements, and
 - (iv) that is not larger than a half (0.5) hectare, and
 - (b) for the purposes of sections 14 to 18, means the usual place where an individual makes his or her home;
- “registration date” means the date on which an application is made to register a taxable transfer in the registry;
- “registry” means the First Nations Lands registry in which interests in reserve lands are registered;
- “related individual” means



- (a) a person's spouse, child, grandchild, great-grandchild, parent, parent's spouse, grandparent or great-grandparent,
 - (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;
- "Request for Information" means a request containing the information set out in Schedule V;
- "Request for Reconsideration" means a request containing the information set out in Schedule VI;
- "reserve" means a reserve of the First Nation within the meaning of the *Indian Act*;
- "residential property" means an interest in reserve lands that is classified as class 1 property under the Assessment Law, used for residential purposes, or zoned for residential uses under the Yakwekwioose First Nation Zoning Law;
- "residential improvement" means an improvement, or a part of an improvement, constructed on and permanently affixed to land and that is intended to be a dwelling;
- "Return" means a tax return containing the information set out in Schedule II and in the form or forms determined by the administrator;
- "settlor" means, in relation to an interest in reserve lands held in trust, the person who
- (a) contributed the interest to the trust estate, or
 - (b) contributed to the trust estate the assets used to acquire the interest, whether or not that person is the creator of the trust;
- "spouse" includes a common law partner;
- "tax" means the property transfer tax imposed under this Law and includes all penalties, interest, and costs added to taxes under this Law;
- "Tax Certificate" means a certificate containing the information set out in Schedule IV;
- "taxable transfer" means
- (a) a transfer, grant, assignment or other disposition of a lease by any method, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,
 - (b) a transfer, grant or other disposition of a life estate in a lease, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,
 - (c) the extension of the term of a lease by a lease modification agreement, and
 - (d) a grant of an option to renew or extend the term of a lease;
- "taxpayer" means a person liable for payment of tax under this Law;
- "transferee" means a person to whom an interest in reserve lands is transferred or whose interest is created, increased or given effect to under a taxable transfer; and
- "transferor" means a person from whom a transferee receives a taxable transfer.
- (2) For greater certainty, an interest, in relation to reserve lands, includes improvements.
 - (3) For the purpose of calculating tax payable under this Law, a person registered in the registry as the holder of the interest in reserve lands, other than a person registered only as the owner of a charge, is deemed to be the legal and beneficial holder of the interest, even if the person holds the interest in trust.
 - (4) For the purposes of this Law, a person is considered to have only one (1) principal residence at a time.



(5) 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)), subparagraph (e.g. subparagraph 20(1)(c)(i)), clause (e.g. 23(1)(b)(i)(A)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph, subparagraph, clause or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Administrator

3.(1) The person appointed as the tax administrator under the Taxation Law is appointed as the administrator under this Law.

(2) The administrator must fulfill the responsibilities given to the administrator under this Law and such other duties assigned to the administrator by the First Nation from time to time.

(3) The administrator may, with the consent of Council, assign the performance of any duties of the administrator to any officer, employee, contractor, or agent of the First Nation.

(4) The administrator must report annually to Council on the administration of this Law during the previous fiscal year, which report must include

- (a) the amount of all taxes levied;
- (b) the amount of all taxes received;
- (c) the amount of any exemptions from taxes;
- (d) the amount of any refunds of taxes;
- (e) a list of all requests for reconsideration received by the administrator and the decision made respecting each request;
- (f) any appeals filed; and
- (g) any enforcement proceedings taken.

Revenues and Expenditures

4. Taxes collected by the First Nation must be placed in the local revenue account of the First Nation and expended under the authority of an expenditure law or in accordance with section 13.1 of the Act.

PART IV TAX LIABILITY AND LEVY

Tax Liability

5.(1) This Law applies to all interests in reserve lands, and every transferee is subject to tax at the time of application for registration of a taxable transfer in respect of an interest in accordance with this Law.

(2) Except where an exemption applies as provided in Part V, a tax

- (a) is levied and imposed on an interest in reserve lands at the time of the application for registration of a taxable transfer relating to that interest; and
- (b) must be paid by the transferee in accordance with this Law.

(3) A person who is a transferee of a taxable transfer under this Law is liable for the tax even if

- (a) that person is also liable to pay taxes imposed under other property taxation laws of the First Nation;
- or



(b) the interest acquired by a co-transferee of the taxable transfer is exempt from tax under this Law.

(4) Where there is more than one (1) transferee in respect of a taxable transfer, each transferee is jointly and severally liable to the First Nation for the tax imposed under this Law.

(5) Subsection (4) does not apply to a co-transferee of a taxable transfer who is exempt from tax under this Law.

(6) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting those taxes, including without limitation respecting the assessment of taxes, the applicability of an exemption, or the taxpayer's liability to taxation.

Tax Payment and Filing Return

6.(1) On application for registration of a taxable transfer in the registry, the transferee must

(a) pay the tax in accordance with this Law; and

(b) file a completed Return in accordance with this Law, whether or not the taxable transfer is exempt from tax under this Law.

(2) The registry must refuse to accept an application for registration of a taxable transfer if

(a) the transferee does not pay the tax owing at the time of registration;

(b) the transferee does not file a completed Return; or

(c) the administrator or the registry staff have reasonable grounds to believe that the Return is incomplete, or the transferee does not qualify for an exemption being claimed on the Return.

(3) Payment of taxes must be made by cheque, money order or electronic transfer.

(4) Payments by cheque or money order must be made payable to the Yakwekwioose First Nation, and payments by electronic transfer must be made as directed by the administrator.

(5) The First Nation must issue a receipt to the taxpayer for taxes paid under this Law.

Payment of Estimated Tax

7.(1) Despite section 6, where the amount of tax owing on a taxable transfer cannot be determined on the registration date because an appraisal or other valuation information is required to determine the fair market value of the taxable transfer, the administrator may, on the request of the transferee,

(a) estimate the tax owing using the best information available to the administrator on the registration date; and

(b) authorize the registry to accept the application for registration of the taxable transfer on payment by the transferee of the administrator's estimate of the tax owing.

(2) Where a transferee makes a payment of estimated tax owing under subsection (1), the administrator must, on receipt of the appraisal or other valuation information, determine the tax owing on the taxable transfer.

(3) Despite subsection (2), if the transferee was required to provide the appraisal or other valuation information and the transferee does not provide the information within the required time, the administrator must determine the tax owing on the taxable transfer on the registration date, based on the best information available to the administrator at the time of the determination under this subsection.

(4) Where the administrator makes a determination of tax owing under subsection (2) or (3), the administrator must deliver a Notice of Tax Assessment to the transferee and section 25 applies.



Tax Rate

8.(1) The tax payable under this Law is the sum of the following:

- (a) one percent (1%) of the taxable transfer's fair market value that does not exceed two hundred thousand dollars (\$200,000);
- (b) two percent (2%) of that portion of the fair market value that exceeds two hundred thousand dollars (\$200,000) but does not exceed two million dollars (\$ 2,000,000);
- (c) three percent (3%) of that portion of the fair market value that exceeds two million dollars (\$2,000,000); and
- (d) where the subject matter of the taxable transfer includes residential property, an additional two percent (2%) of that portion of the fair market value of the residential property that exceeds three million dollars (\$3,000,000), determined in accordance with subsection (2).

(2) For the purposes of paragraph (1)(d), the fair market value of a residential property is

- (a) where the subject matter of the taxable transfer includes only residential property, the fair market value of the taxable transfer; and
- (b) where the subject matter of the taxable transfer includes an interest that is not residential property, the fair market value of that portion of the taxable transfer comprising the residential property.

(3) If a transferee

- (a) applies to register a taxable transfer, and
- (b) within six (6) months after the application referred to in paragraph (a) applies to register one or more additional taxable transfers respecting the same interest,

the tax owing on the taxable transfer referred to in paragraph (b) must be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all the taxable transfers referred to in paragraphs (a) and (b) were a single taxable transfer.

(4) If

- (a) a transferee applies to register a taxable transfer, and
- (b) one or more related individuals of the person referred to in paragraph (a) apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), to register one (1) or more taxable transfers respecting the same interest for which the transferor is not the person referred to in paragraph (a),

the tax owing must be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay the total tax owing.

(5) If

- (a) a transferee that is a corporation (in this subsection and subsection (6) called the "corporate transferee") applies for registration of a taxable transfer, and
- (b) one or more corporations associated with the corporate transferee apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), for registration of one or more taxable transfers respecting the same interest for which the transferor is not the corporate transferee,

the tax owing on the taxable transfers must be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay that total tax.



(6) For the purposes of subsection (5), a corporation is associated with a corporate transferee if the corporation and the corporate transferee are associated, within the meaning of section 256 of the *Income Tax Act* (Canada), on the registration date of the taxable transfer referred to in subsection (5).

(7) Despite subsection (1), a tax in an amount of less than one hundred dollars (\$100) must not be levied on a taxable transfer.

Tax Return

9. A Return must be dated and certified

(a) if no exemption is claimed, by the transferee or a person with actual authority to certify the 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 certified; 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 certify the return on behalf of the transferee.

Correcting Transfer

10.(1) Despite section 8, the tax payable for a correcting transfer is the tax payable determined under that section as if the fair market value of the taxable transfer were determined on the registration date of the original transfer.

(2) On the registration of a correcting transfer, the amount of tax paid by a transferee in respect of the original transfer is deemed to be tax

(a) paid by the transferee in respect of the correcting transfer; and

(b) paid on the registration date of the correcting transfer.

PART V

EXEMPTIONS FROM TAXATION

Applicability of Exemptions

11.(1) A transferee is exempt from taxation on a taxable transfer under sections 12 and 13 only where

(a) the taxable transfer is within any of the descriptions set out in sections 12 and 13; and

(b) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) A claim for an exemption under this section must

(a) be in the form required by the administrator;

(b) provide sufficient information for the administrator to confirm that the taxable transfer or the transferee, as the case may be, qualifies for the exemption claimed; and

(c) include a consent by the transferee to the administrator conducting inquiries respecting the taxable transfer and the transferee that the administrator considers necessary to confirm the qualification for the exemption.

Exemptions from Tax

12.(1) In this section a related individual must be a person who is a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act*.

(2) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer



is

- (a) from a transferor who is not a trustee to a transferee who is a related individual, if the interest transferred has been the principal residence of either the transferor or the transferee for a continuous period of at least six (6) months immediately before the registration date;
- (b) from a trustee of a deceased's estate or of a trust established under a deceased's will and who is registered in that capacity in the registry, to a transferee, 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 interest to be transferred was the deceased's principal residence or had been the transferee's principal residence for a continuous period of at least six (6) months;
- (c) from a trustee of a trust that is settled during the lifetime of the settlor and who is registered in that capacity in the registry, if
 - (i) the transferee is a beneficiary of the trust,
 - (ii) the transferee beneficiary is a related individual of the settlor of the trust, and
 - (iii) the interest transferred was the principal residence of either the settlor or the transferee for a continuous period of at least six (6) months immediately before the date of transfer or of the transferee beneficiary for that period;
- (d) from a transferor to a transferee who is a spouse or former spouse of the transferor where the transfer is made pursuant to a written separation agreement, a court order, or other legally binding order or agreement under an applicable provincial, federal or First Nation enactment respecting the division of matrimonial or family property;
- (e) to change a joint tenancy to a tenancy in common, if
 - (i) the persons holding the interest are the same before and after the transfer, and
 - (ii) each person holding a share of the interest after the transfer has an interest equal to that held by the other holders;
- (f) by operation of law to the survivor of a joint tenancy consequent on the death of a joint tenant holder of the interest;
- (g) in relation to the subdivision of an interest into smaller parcels, where
 - (i) the transferee of one or more of the resulting subdivided parcels was one of the registered holders of the original interest immediately before its subdivision, and
 - (ii) the transferee's proportionate share of the fair market value of those smaller parcels, calculated using the fair market values as they were immediately after the subdivision, does not exceed the transferee's proportionate share of the fair market value of the original interest, calculated using the fair market value as it was immediately before the subdivision;
- (h) by which an interest reverts, escheats or is forfeited to the First Nation or the federal or provincial Crown, or by which an interest that has reverted, escheated or been forfeited to the First Nation or the Crown is returned to its previous holder;
- (i) to the trustee in bankruptcy of an interest forming part of the estate of a bankrupt;
- (j) from the trustee in bankruptcy to the bankrupt of an interest forming part of the estate of the bankrupt, if no consideration for the transfer is paid by or on behalf of the bankrupt transferee and a



- declaration to that effect is made by the transferee and the transferor on the application for the exemption;
- (k) from the trustee in bankruptcy to the spouse or former spouse of the bankrupt of an interest forming part of the estate of the bankrupt, if
- (i) the interest 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 on the application for the exemption;
- (l) to a person in his or her capacity as personal representative, if the interest transferred is part of the deceased's estate;
- (m) of a life estate in a lease, if the transferee of that life estate transferred the lease in the same interest to the transferor of the life estate in a concurrent transaction;
- (n) to a mortgagee, if the mortgagee was the immediately preceding holder of the interest that was subject to the mortgage;
- (o) to the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if
- (i) the interest transferred is to be held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor,
 - (ii) the minor is a related individual of the transferor or the person whose estate is the transferor, and
 - (iii) the interest transferred was the principal residence of the minor, the transferor, or the person whose estate is the transferor;
- (p) from the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if
- (i) the interest transferred was held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor, and
 - (ii) the transferee is the beneficiary;
- (q) from a transferor to a transferee, each of whom is registered in the registry as a trustee of the interest, if
- (i) the change in trustee is for reasons that do not relate, directly or indirectly, to a change in beneficiaries or in a class of beneficiaries or to a change in the terms of the trust, and
 - (ii) the transferor and the transferee make a declaration to that effect on the application for the exemption;
- (r) for the purpose of transferring an interest
- (i) that was transferred in error, or
 - (ii) in respect of which an error was made in the description or survey relating to the registration of the interest;
- (s) to a not-for-profit educational institution, including a public school, university, technical institute or public college, if the interest being transferred will be used for an educational purpose;
- (t) to a not-for-profit hospital or health institution, if the interest being transferred will be used for hospital or health care related purposes;
- (u) of a lease with a term of ten (10) years or less remaining as of the registration date, other than a



lease modification agreement.

(3) Despite paragraph (2)(u), the exemption from taxation in that paragraph does not apply to a taxable transfer where

- (a) two (2) or more taxable transfers are made in respect of the same interest;
- (b) the applications for registration of the taxable transfers are made at the registry within six (6) months of each other;
- (c) each of the taxable transfers provides a term during which a person is given a right to occupy the interest under a lease; and
- (d) the terms referred to in paragraph (c) exceed ten (10) years in total.

Additional Exemptions

13.(1) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is to

- (a) the First Nation as the sole transferee;
- (b) a First Nation Entity as the sole transferee;
- (c) a corporation in which the First Nation beneficially owns, directly or indirectly, all of the shares of the corporation, where the corporation is the sole transferee;
- (d) a member where, in respect of the taxable transfer,
 - (i) the member is the only transferee,
 - (ii) all of the transferees are members, or
 - (iii) the member and the member's spouse are the only transferees,

provided that the transferee will hold the interest directly and not as a trustee;

- (e) a trustee who will hold the interest in trust only for the sole benefit of one (1) or more members and no other person.

(2) Where an exemption is given under paragraph (1)(b), (d) or (e), the First Nation must

- (a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person or corporation had the exemption not applied; and
- (b) make the payment under paragraph (a) using moneys that are not local revenues.

First-Time Home Buyer – Exemption Definitions

14. The following definitions apply to sections 15 to 18:

“first-time home buyer” means an individual who

- (a) is a Canadian citizen or a permanent resident of Canada on the registration date of a taxable transfer;
- (b) has not previously
 - (i) owned land in British Columbia or elsewhere that constituted the individual's principal residence,
 - (ii) held a lease in British Columbia or elsewhere that constituted the individual's principal residence, or
 - (iii) held an interest in reserve lands under a lease that constituted the individual's principal residence, and
- (c) has not previously obtained a first-time home buyers' exemption or refund under this Law or under



- any other federal, provincial or first nation enactment; and
- “qualifying property” means an interest in reserve lands
- (a) with a fair market value that does not exceed five hundred thousand dollars (\$500,000) on the registration date, and
 - (b) with a total parcel area of a half (0.5) hectare or less.

First-Time Home Buyer – Exemption Qualifications

15.(1) A transferee who applies for registration of a taxable transfer of a qualifying property is exempt from taxation under this Law if

- (a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of “taxable transfer” in subsection 2(1);
 - (b) the residential improvement is the only improvement on the qualifying property;
 - (c) the transferee is a first-time home buyer;
 - (d) the transferee meets the requirements set out in section 16; and
 - (e) the transferee files a claim for the exemption concurrently with the transferee’s completed Return and application for registration of the taxable transfer in the registry.
- (2) A claim for an exemption under this section must
- (a) be in the form required by the administrator;
 - (b) include a declaration that the transferee is a first-time home buyer;
 - (c) provide sufficient information to confirm that the interest is a qualifying property; and
 - (d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee for the exemption.

First-Time Home Buyer – Requirement to Establish a Residence

16.(1) A transferee who has applied for an exemption under section 15 or a refund under section 17 must establish a residence on the qualifying property in accordance with subsection (2) or (3).

(2) For the purposes of subsection (1), a transferee establishes a residence on the qualifying property if, on the registration date, the qualifying property contains a residential improvement that the transferee inhabits as the transferee’s principal residence within ninety-two (92) days after the registration date and continuing to a date that is not earlier than the first anniversary of the registration date.

(3) If, on the registration date, the qualifying property does not contain a residential improvement as required by subsection (2), a transferee may establish a residential improvement before the first anniversary of the registration date provided

- (a) the transferee inhabits the residential improvement as the transferee’s principal residence beginning at the time it is completed and continuing to a date that is not earlier than the first anniversary of the registration date; and
- (b) the qualifying property, taking into consideration the total costs incurred to establish the residential improvement and the fair market value of the qualifying property on the registration date, would have been a qualifying property on the registration date.

First-Time Home Buyer – Refund on Application

17.(1) A transferee who is entitled to an exemption under section 15 who does not apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the



administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee.

(2) If a transferee is not entitled on the registration date to an exemption under section 15 only because the transferee does not meet a requirement set out in paragraph (a) of the definition in section 14 of “first-time home buyer” on the registration date, the transferee may apply to the administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee if

(a) the transferee meets the requirements of paragraph (a) of that definition on or before the first anniversary of the registration date; and

(b) the transferee makes the application for a refund within eighteen (18) months after the registration date.

(3) To claim a refund under subsection (1) or subsection (2), a transferee must provide to the administrator

(a) a written application for a refund, in the form required by the administrator, signed by the transferee;

(b) a claim for the exemption in the form required by the administrator; and

(c) any additional information or evidence necessary to satisfy the administrator that the applicant is entitled to claim the exemption.

(4) On receiving an application under subsection (1) and additional information under subsection (3), the administrator must,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(5) On receiving an application under subsection (2) and additional information under subsection (3), the administrator must,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date but for the transferee’s failure to meet a requirement set out in paragraph (a) of the definition in section 14 of “first-time home buyer” on that date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the transferee met the requirement on the registration date; or

(b) if not satisfied that the transferee met that requirement on or before the first anniversary of the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(6) A notice given under paragraph (4)(b) or (5)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

First-Time Home Buyer – Unqualified Transferee

18.(1) The administrator must, after the first anniversary of the registration date, confirm with each transferee who has obtained an exemption under section 15 or a refund under section 17 that the requirements in section 16 have been met.

(2) Where the administrator determines that a transferee who has obtained an exemption under section 15 or a refund under section 17



- (a) did not qualify for the exemption on the registration date, or
- (b) fails, refuses or ceases to comply with section 16,

the administrator must deliver a Notice of Assessment to the transferee and the transferee must pay to the First Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 32.

- (3) Subsection (2) does not apply where a transferee does not comply with section 16 only because
 - (a) the transferee dies before the first anniversary of the registration date; or
 - (b) the interest in reserve lands is transferred by the transferee to a spouse or former spouse pursuant to a written separation agreement or court order under a federal, provincial or First Nation enactment relating to the division of matrimonial property.

PART VI

REVIEWS, INFORMATION REQUESTS AND INSPECTIONS

Review by Administrator

19.(1) The administrator must review every Return and every claim for an exemption submitted under this Law.

- (2) The administrator may determine whether
 - (a) a Return is accurate;
 - (b) a claim for an exemption is accurate;
 - (c) the tax owing has been paid as required by this Law; and
 - (d) any provision of this Law has been contravened.

Requests for Information or Documents

20.(1) The administrator may deliver a Request for Information to any person, including a transferor, a transferee, or a holder of an interest on which tax has or should have been levied, and that person must provide to the administrator, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration of this Law.

(2) The administrator is not bound by any information provided under subsection (1), and may despite any information delivered or if no information is delivered, make a tax assessment in respect of taxes payable, or make any other determination or take such action as the administrator determines appropriate.

Inspections

21.(1) The administrator or another person authorized by the First Nation may, for any purpose related to the administration or enforcement of this Law,

- (a) during normal office hours enter into a place where a business is carried on, or where anything is done in connection with a business, or where business records are or should be kept, and inspect the records that relate or may relate to the amount of tax payable under this Law; and
- (b) examine any interest in reserve lands an examination of which may, in the person's opinion, assist in determining the accuracy of a Return or a claim for an exemption, information that is or should be in the Return or the claim for an exemption, or the amount of tax payable under this Law.

(2) If a record has been inspected or produced under this section, the person by whom it is inspected or to whom it is produced may make copies of that record.



(3) A person must not obstruct a person doing anything that he or she is authorized by this section to do.

PART VII REFUNDS

Refund of Taxes Paid

22.(1) If a person has paid tax pursuant to a Notice of Tax Assessment and, as a result of

- (a) a decision of the administrator under section 26, or
- (b) an order of the court under section 27,

the tax payable is less than the amount actually paid, the administrator must refund the excess tax paid, including interest on the amount overpaid calculated in accordance with subsection (4).

(2) If, after a person has paid tax under section 6,

- (a) the person withdraws the application for registration, or
- (b) the application for registration is rejected and not resubmitted,

the administrator must refund the tax paid, including interest calculated in accordance with subsection (4).

(3) If a person is deemed to have paid tax in respect of a correcting transfer and the tax payable is less than the amount deemed to have been paid, the administrator must refund the overpaid tax, including interest on the amount overpaid calculated in accordance with subsection (4).

(4) Where interest is payable on a refund of taxes under this Law, the administrator must calculate the interest payable 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 earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

Refund of Taxes on Application

23.(1) Where a person has paid an amount as tax under this Law in circumstances where there was no legal obligation to pay the amount as tax, the person may apply to the administrator for a refund of the amount paid.

(2) To claim a refund under subsection (1), a person must

- (a) submit to the administrator a written application, in the form required by the administrator, signed by the person who paid the amount claimed; and
- (b) provide sufficient evidence to satisfy the administrator that the person who paid the amount is entitled to the refund.

(3) For the purposes of paragraph (2)(a), if the person who paid the amount claimed is a corporation, the application must be signed by an authorized signatory of the corporation.

(4) Where the administrator receives an application for a refund under this section and is satisfied that person paid an amount as tax in circumstances where there was no legal obligation to pay the amount as tax, the administrator must refund that amount to the person entitled to it, without interest.



(5) As a limitation on subsection (4), the administrator must not provide a refund for an amount paid more than two (2) years before the date on which the application for a refund is submitted under paragraph (2)(a).

(6) Where the administrator determines that a refund is not payable under this section, the administrator must give a written notice to the transferee stating the reasons a refund is not payable and the notice is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

Recovery of a Refund Wrongly Obtained

24.(1) If a refund is made under this Law and the administrator subsequently determines that the person was not entitled to the refund, or was entitled only to a refund in a lesser amount, the amount of the refund to which the person was not entitled is deemed to be tax imposed by section 6 which was required to have been paid by the person on the date the refund was made to the person.

(2) Where the administrator makes a determination under subsection (1), the administrator must give a Notice of Tax Assessment to the person stating the reasons the person was not entitled to the refund, or was entitled only to a refund in a lesser amount, and the amount of taxes payable, including interest and penalties where section 32 applies.

PART VIII

ASSESSMENT, RECONSIDERATION AND APPEAL

Tax Assessment by Administrator

25.(1) The administrator may determine, in respect of a taxable transfer, and on information available to the administrator,

- (a) the fair market value of a taxable transfer;
- (b) the applicability of an exemption claimed under this Law; and
- (c) the tax owing by a transferee under this Law.

(2) If the administrator determines that

- (a) the fair market value indicated on a Return is not correct,
- (b) an exemption claimed by a transferee is not applicable, or
- (c) for any reason a transferee has not paid the correct amount of tax,

the administrator must make a tax assessment and deliver a Notice of Tax Assessment to the transferee.

(3) The Notice of Tax Assessment must set out, as applicable,

- (a) the name and address of the transferee;
- (b) a description of the interest in reserve lands;
- (c) the administrator's determination of the fair market value of the taxable transfer;
- (d) the administrator's determination of the applicability of an exemption claimed by the transferee;
- (e) the administrator's determination of the total amount of tax payable on the taxable transfer;
- (f) the amount of tax paid by the transferee;
- (g) any penalty and interest owing by the transferee under Part X, as of the date of the Notice of Tax Assessment;
- (h) the balance of tax owing or overpaid; and
- (i) the date of the Notice of Tax Assessment.



(4) The delivery of a Notice of Tax Assessment by the administrator constitutes a statement of and demand for payment of the taxes where taxes are owing.

(5) Where a Notice of Tax Assessment indicates an overpayment of taxes, the administrator must refund any excess taxes that have been paid, in accordance with this Law.

(6) Where a Notice of Tax Assessment indicates taxes owing, the taxes are due and payable within thirty (30) days after the date shown on the Notice of Tax Assessment, whether or not a taxpayer delivers a Request for Reconsideration in respect of the tax assessment.

(7) Subject to being varied on reconsideration, a Notice of Tax Assessment is valid and binding despite any error, defect, omission, or error in procedure.

(8) Except as provided in subsections (9) to (11), the administrator must issue a Notice of Tax Assessment within one (1) year after the registration date of a taxable transfer.

(9) Where a claim for an exemption is made under paragraph 12(2)(g), the administrator must issue a Notice of Tax Assessment within twenty-four (24) months after the date of the first transfer after the subdivision.

(10) Where a claim for an exemption is made under section 15, or an application for a refund is made under section 17, the administrator must issue a Notice of Tax Assessment within twenty-four (24) months after the registration date of the taxable transfer relating to the exemption or refund.

(11) Despite the time limitations set out in this section, where the administrator determines that a person has made any misrepresentation that is attributable to neglect, carelessness or wilful default, or has committed any fraud, in supplying any information under this Law, in claiming an exemption or applying for a refund, or in omitting to disclose any information, or the person has failed to deliver a Return required by this Law, the administrator may make a tax assessment and deliver a Notice of Tax Assessment to that person at any time.

Reconsideration of Tax Assessment

26.(1) A transferee who receives a Notice of Tax Assessment may request that the administrator reconsider that tax assessment by delivering a Request for Reconsideration to the administrator within sixty (60) days after the date shown on the Notice of Tax Assessment.

(2) A Request for Reconsideration must include the reasons for the request and set out all relevant facts, including an estimate of the fair market value if that information is relevant to the request.

(3) On receipt of the Request for Reconsideration, the administrator must consider the request and, within thirty (30) days after receiving the Request for Reconsideration, either

- (a) confirm the assessment or the refusal to provide a refund, as the case may be; or
- (b) vary the assessment or provide a refund, as the case may be.

(4) Where, under subsection (3), the administrator confirms the assessment or the refusal to provide a refund, the administrator must give a written notice of that decision to the transferee.

(5) Where, under paragraph (3)(b), the administrator decides to vary an assessment or provide a refund, the administrator must determine the taxes and interest owing on the taxable transfer, if any, or the refund payable, as the case may be, and deliver an amended Notice of Tax Assessment to the transferee reflecting the decision.

(6) The administrator may extend the time limit for a transferee to deliver a Request for Reconsideration where

- (a) an application for extension is made before the expiry of the time allowed under subsection (1); and



(b) the application contains the reason for the extension and specifies the period of time applied for.

(7) A Request for Reconsideration may not be made in respect of a reconsideration decision, or in respect of an amended Notice of Tax Assessment given under subsection (5).

Appeal to Court

27.(1) An appeal lies from a decision of the administrator under section 26 to a court of competent jurisdiction.

(2) An appeal under this section must be commenced within sixty (60) days of the notice of the administrator's decision.

(3) An appeal under this section is a new hearing that is not limited to the evidence and issues that were before the administrator.

(4) 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 administrator for reconsideration.

(5) An appeal lies from a decision of the court to the appellate court with leave of a justice of that court.

PART IX

RECORDS AND TAX CERTIFICATES

Record of Taxes Levied

28. The administrator must keep the following records in respect of the administration of this Law:

- (a) all taxes levied;
- (b) all Returns received;
- (c) all applications for exemptions received and the decision made respecting each request;
- (d) all tax payments made and receipts issued;
- (e) all requests for reconsideration received by the administrator and the decision made respecting each request;
- (f) all refund applications received and all refunds paid; and
- (g) all enforcement proceedings taken.

Tax Certificate

29.(1) On receipt of a written request and payment of the fee set out in subsection (2), the administrator must issue a Tax Certificate showing whether taxes have been paid in respect of a taxable transfer, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars (\$50) for each taxable transfer.

PART X

PENALTIES AND INTEREST

Interest

30. Where this Law provides for the payment of interest on unpaid taxes, the interest accrues on the unpaid taxes at the rate of fifteen percent (15%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be part of the taxes.

Penalty

31. Where this Law provides for a penalty to be added to unpaid taxes, a one-time penalty of ten percent



(10%) of the portion of the taxes that remain unpaid must be added to the amount of the unpaid taxes and the amount added is, for all purposes, deemed to be part of the taxes.

Penalty and Interest in Certain Situations

32. If the administrator determines that a transferee provided information that is false or misleading

- (a) in support of an exemption from tax under this Law,
- (b) in support of an application for a refund under any of sections 17 or 23 or
- (c) relating to the fair market value of a taxable transfer,

the transferee must pay, in addition to the taxes owing on the taxable transfer, a penalty on the unpaid taxes added as of the registration date and interest calculated from the registration date.

Penalty and Interest Where Notice of Assessment Not Paid

33.(1) Except where a penalty is applied under section 32, a penalty must be added to taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment.

(2) Except where interest is applied under section 18 or 32, interest must accrue on taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment, starting on the first day after the due date until the date the taxes are actually paid.

PART XI

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

34.(1) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in a court of competent jurisdiction, in a proceeding before the civil resolution tribunal, or in any manner permitted by law.

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

(3) A copy of a Notice of Tax Assessment that refers to the taxes payable by a person, certified as a true copy by the administrator, is evidence of that person's debt for the taxes.

(4) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

- (a) are determined in accordance with Schedule VII; and
- (b) are payable by the debtor as unpaid taxes.

Notice of Enforcement Proceedings

35.(1) Before taking enforcement proceedings for the recovery of taxes, the administrator must give written notice to the taxpayer of the intention to enforce payment.

(2) Failure to give notice under subsection (1) does not affect the validity of proceedings taken for the recovery of taxes or money to be collected as taxes under this Law.

Creation of Lien

36.(1) Unpaid taxes are a lien on the interest in reserve lands to which they pertain that attaches to the interest and binds subsequent holders of the interest.

(2) The administrator must maintain a list of all liens created under this Law and file a notice of the lien in the registry.

(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 reserve lands.



(4) The administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the 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 administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the administrator is evidence of payment of the taxes with respect to the interest.

(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.

PART XII

GENERAL PROVISIONS

Disclosure of Information

37.(1) The 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 civil resolution tribunal or a court of law; or
- (c) in accordance with subsection (2).

(2) The administrator may disclose to the agent of a transferee confidential information relating to the taxable transfer if the disclosure has been authorized in writing by the transferee.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized in writing by the transferee referred to in that subsection.

Disclosure for Research Purposes

38. Notwithstanding section 37,

- (a) the administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) 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

39. 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 determination made by the administrator, the First Nation or any person authorized by the First Nation;
- (b) an incorrect or incomplete assessment, a failure to make an assessment, or an error, defect or omission in procedure in a Notice of Tax Assessment or any notice given under this Law; or
- (c) a failure of the First Nation, administrator or any person authorized by the First Nation to do something within the required time.

Limitation on Proceedings



40.(1) Except as specifically provided in this Law, a person must not 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, the money paid to the First Nation is deemed to have been paid voluntarily.

Notices

41.(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;
- (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.

(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

42.(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 this Law and must be construed as being inserted for convenience of reference only.

Force and Effect


43. 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 MAY, 2021, at Chilliwack in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Terry Horne



Councillor Nicole LaRock



Councillor Jason Malloway

Councillor Jazmine Horne



SCHEDULE I FAIR MARKET VALUE DETERMINATION

Interpretation

1. In this Schedule,

(a) a reference to the “rent” does not include an amount that is separately calculated under a lease and is payable to a lessor in reimbursement for

(i) taxes, or

(ii) reasonable expenses relating to the operation of a multi-tenant premises of which the demised interest in reserve lands forms a part;

(b) “appraisal” means an appraisal conducted by an independent appraiser who is designated Accredited Appraiser Canadian Institute by the Appraisal Institute of Canada or designated, registered or licensed as a certified appraiser under the laws of the Province of British Columbia, as applicable; and

(c) “assessed value” means the most recent assessed value of an interest in reserve lands determined in accordance with the First Nation’s assessment law made under subparagraph 5(1)(a)(i) of the Act.

Determination of Lease Term and Life Estate Term

2.(1) Subject to section 6, and subsections (2), (3) and (5), the term of a lease is the sum of

(a) the number of years for which a transferee has the right to occupy the demised interest in reserve lands; and

(b) the maximum number of years not counted under paragraph (a) that, by the exercise of rights or options to renew or extend the lease, the transferee may occupy the demised interest in reserve lands.

(2) Subject to subsection (3), the term of a lease is the unexpired portion of the term determined under subsection (1) on the registration date.

(3) 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 years during which the transferee may, for any part of a year, occupy the interest.

(4) Subject to subsection (5), the term of a life estate is the number of years of life expectancy based on Table 3 remaining to the holder of the life estate on the registration date of the life estate in the registry.

(5) Where the term of a lease or life estate would otherwise be expressed as a fraction of a year or as a number of years plus a fraction of a year, the term must be rounded up to the next whole number.

Fair Market Value of Prepaid Leases

3.(1) The fair market value of a transfer involving the granting or transfer of a prepaid lease is the amount of the purchase price paid by the transferee in money and in other consideration where

(a) the rent under the lease is not subject to adjustment or renegotiation and has been paid for the term of the lease before the registration date or will be paid within one (1) year of that date; and

(b) the lessor and the transferee deal with each other at arm’s-length.

(2) If a lessor and a transferee are not at arm’s-length, the fair market value is the amount that would have been paid if the leasehold interest had been sold on the registration date in the open market by a willing seller to a willing purchaser free of any trust and unencumbered by a judgment for the payment of money, or a mortgage, or any other financial instrument that secures the payment of money or the performance of an obligation.



Fair Market Value of Lease Having a Term Not Exceeding 30 Years

4.(1) The fair market value of a transfer involving the grant or transfer of a lease

- (a) to which section 3 does not apply,
- (b) the term of which does not exceed thirty (30) years, and
- (c) where the lessor and the transferee deal with each other at arm's-length,

is, subject to an election under subsection (2), the amount determined in accordance with the following formula:

$$LSC + (ARP \times PVF)$$

where

LSC = any lump sum consideration paid by the transferee for the grant or transfer of the lease, including for any improvements on the leasehold interest;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to a lease; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the term of the lease.

(2) The transferee may elect to calculate the fair market value of the lease under section 5.

Fair Market Value of Other Leases

5.(1) Subject to subsection (2), the fair market value of a lease to which section 4 does not apply is the amount determined in accordance with the following formula:

$$VSI \times P$$

where

VSI = the fair market value of the fee simple interest, including improvements, in the demised interest in reserve lands; and

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease.

(2) For the purposes of subsection (1) where part of the improvements on a parcel of land are leased, the fair market value of the demised interest in reserve lands is determined in accordance with the following formula:

$$\frac{VSI \times P \times ARADP}{ARA}$$

where

VSI = the fair market value of the fee simple interest, including improvements, within which the demised interest in reserve lands is situated;

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease;

ARADP = the aggregate rentable area of the demised interest in reserve lands; and

ARA = the aggregate rentable area of the improvements on the land within which the demised interest in reserve lands is situated.

(3) The VSI in subsections (1) and (2) is the assessed value of the leasehold interest in reserve lands, if available.



- (4) If an assessed value is not available, the administrator may
- (a) determine the VSI using the best available data, which may include assessed values or appraisal data of comparable properties; or
 - (b) require the transferee to provide an appraisal of the VSI at the transferee's cost.
- (5) If the administrator determines the VSI under paragraph (4)(a), the transferee may, within ten (10) days after the administrator advised the transferee of the VSI, elect to provide an appraisal of the VSI to the administrator at the transferee's cost and within an additional twenty-one (21) days or such additional time frame as agreed to by the administrator.
- (6) If the transferee provides an appraisal under subsection (5), the administrator must use the VSI determined by the appraisal for the purposes of this section.

Fair Market Value of a Lease Modification Agreement

- 6.(1) The term of the lease modification agreement for the purposes of this section is the sum of
- (a) the term of the lease before extension by the lease modification agreement, calculated under subsection 2(1) without regard to subsection 2(2) from the date the lease agreement was first executed; and
 - (b) the number of years, applying subsection 2(5), by which the lease is extended by the lease modification agreement.
- (2) For the purposes of paragraph (1)(b), options or rights to renew or extend the lease pursuant to the lease modification agreement are deemed exercised to give the maximum possible extension.
- (3) Subject to subsection (5), where the term of the lease modification agreement is one hundred (100) years or less, its fair market value is the amount determined in accordance with the following formula:

$$\text{LSC} + (\text{ARP} \times \text{PVF})$$

where

LSC = any lump sum consideration paid by the transferee for the lease modification, including for any improvements on the leasehold interest;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to the lease as extended by the lease modification agreement; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(4) Where the term of the lease modification agreement exceeds one hundred years (100) years, section 5 applies for the purpose of calculating the fair market value of the lease modification agreement except that "P" equals the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(5) The transferee may elect to calculate the fair market value of the lease under section 5 as modified by subsection (4).

Fair Market Value of Life Estates

7. The fair market value of a life estate in a lease is the amount determined in accordance with the following formula:

$$\text{VFS} \times \text{P}$$

where

VFS = the fair market value of the leasehold interest determined

- (a) as though the life estate did not exist; and



(b) under section 3, 4 or 5 as applicable.

P = the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the term of the life estate.

Transfers That Are Not Arm's-Length

8. Where a transferor and a transferee do not deal with each other at arm's-length, the administrator may

- (a) use the assessed value; or
- (b) require the transferee to provide with the Return, as applicable and at the transferee's cost, an appraisal of
 - (i) the valuation required under subsection 3(2),
 - (ii) the ARP under section 4 or section 6 that would be paid on the open market on the registration date by an arm's-length transferee, or
 - (iii) the VSI under section 5 that would be paid on the open market on the registration date by an arm's-length transferee.

TABLE 1 – PERCENTAGE OF FAIR MARKET VALUE

Column 1	Column 2
Term of Lease Agreement or Life Expectancy	Percentage of Fair Market Value of the Demised Premises or the Land Subject to the Life Estate
5 years or less	40%
More than 5 years but not more than 10 years	50%
More than 10 years but not more than 20 years	60%
More than 20 years but not more than 30 years	70%
More than 30 years but not more than 40 years	80%
More than 40 years but not more than 50 years	90%
More than 50 years	100%

TABLE 2 – PRESENT VALUE FACTORS

Column 1	Column 2
Term of Lease Agreement	Present Value Factor (at 8%)
1	1.0
2	1.8
3	2.6
4	3.3
5	4.0



Column 1	Column 2
Term of Lease Agreement	Present Value Factor (at 8%)
6	4.6
7	5.2
8	5.7
9	6.2
10	6.7
11	7.1
12	7.5
13	7.9
14	8.2
15	8.6
16	8.9
17	9.1
18	9.4
19	9.6
20	9.8
21	10.0
22	10.2
23	10.4
24	10.5
25	10.7
26	10.8
27	10.9
28	11.1
29	11.2
30-31	11.3
32	11.4
33	11.5
34	11.6
35-36	11.7
37-38	11.8
39-40	11.9
41-43	12.0
44-46	12.1
47-50	12.2
51-57	12.3
58-71	12.4
72-100	12.5

TABLE 3 – LIFE EXPECTANCY

Age of Transferee	Male Life Expectancy	Female Life Expectancy
0	71.88	78.98
1	71.67	78.65
2	70.73	77.70



Age of Transferee	Male Life Expectancy	Female Life Expectancy
3	69.77	76.74
4	68.80	75.77
5	67.84	74.79
6	66.86	73.81
7	65.88	72.83
8	64.90	71.84
9	63.91	70.86
10	62.92	69.87
11	61.94	68.88
12	60.95	67.90
13	59.97	66.91
14	59.00	65.93
15	58.04	64.95
16	57.10	63.97
17	56.16	63.00
18	55.23	62.02
19	54.31	62.05
20	53.39	60.08
21	52.47	59.11
22	51.55	58.14
23	50.63	57.16
24	49.71	56.19
25	48.78	55.22
26	47.86	54.25
27	46.92	53.27
28	45.99	52.30
29	45.05	51.33
30	44.11	50.36
31	43.17	49.39
32	42.22	48.42
33	41.28	47.45
34	40.34	46.48
35	39.39	45.51
36	38.45	44.55
37	37.52	43.59
38	36.58	42.63
39	35.65	41.68
40	34.72	40.73
41	33.80	39.78
42	32.88	38.84
43	31.97	37.90
44	31.06	36.97
45	30.16	36.04
46	29.27	35.11
47	28.39	34.19
48	27.52	33.28



Age of Transferee	Male Life Expectancy	Female Life Expectancy
49	26.66	32.37
50	25.81	31.47
51	24.97	30.57
52	24.14	29.68
53	23.33	28.80
54	22.52	27.93
55	21.73	27.06
56	20.95	26.20
57	20.18	25.35
58	19.43	24.51
59	18.69	23.68
60	17.96	22.85
61	17.25	22.03
62	16.56	21.22
63	15.88	20.42
64	15.21	19.63
65	14.57	18.85
66	13.93	18.09
67	13.32	17.33
68	12.72	16.59
69	12.14	15.86
70	11.58	15.14
71	11.03	14.44
72	10.49	13.75
73	9.98	13.08
74	9.48	12.42
75	9.00	11.78
76	8.53	11.15
77	8.09	10.54
78	7.66	9.95
79	7.25	9.39
80	6.85	8.84
81	6.48	8.32
82	6.12	7.82
83	5.78	7.34
84	5.45	6.88
85	5.14	6.45
86	4.85	6.04
87	4.57	5.65
88	4.30	5.28
89	4.05	4.93
90	3.82	4.60
91	3.59	4.29
92	3.38	3.99
93	3.19	3.71
94	2.96	3.39



Age of Transferee	Male Life Expectancy	Female Life Expectancy
95	2.65	2.99
96	2.27	2.51
97	1.84	1.99
98	1.41	1.50
99	1.05	1.10
100	0.79	0.81
101	0.60	0.61
102	0.50	0.50



SCHEDULE II
YAKWEAKWIOOSE FIRST NATION
INFORMATION REQUIRED FOR PROPERTY TRANSFER TAX RETURNS

The Property Transfer Tax Return form or forms must require at least the following information:

- (a) the name and address of the transferee;
- (b) the street address and legal description of the interest to which the taxable transfer relates;
- (c) the registration date of the taxable transfer;
- (d) the name of the transferor;
- (e) the term of the lease, determined in accordance with the Law;
- (f) the fair market value of the taxable transfer, determined in accordance with the Law;
- (g) for a prepaid lease, the gross purchase price paid for the taxable transfer, including any non-monetary or other consideration paid or provided;
- (h) where the gross purchase price differs from the fair market value, the reason for the difference;
- (i) where a lease is not prepaid, the rent payment, lump sum consideration payment and other information required to calculate the fair market value under the Law; and
- (j) the calculation of the amount of property transfer tax payable on the taxable transfer.



SCHEDULE III
YAKWEAKWIOOSE FIRST NATION
NOTICE OF PROPERTY TRANSFER TAX ASSESSMENT

DATE OF NOTICE: _____, 20__

This Notice is given pursuant to section 25 of the *Yakweakwioose First Nation Property Transfer Tax Law, 2021* to:

NAME: _____

ADDRESS: _____

RESPECTING THE TRANSFER RELATING TO THE INTEREST IN RESERVE LANDS DESCRIBED AS: _____

DATE OF TRANSFER: _____, 20__.

The administrator has undertaken an assessment of the tax payable on the taxable transfer relating to the above-referenced interest in reserve lands.

SUMMARY OF TAX ASSESSMENT:

EXEMPTION CLAIMED: _____

APPLICABILITY OF EXEMPTION: _____

PURCHASE PRICE PAID (WHERE APPLICABLE): \$ _____

FAIR MARKET VALUE OF TAXABLE TRANSFER: \$ _____

PROPERTY TRANSFER TAX OWING ON TAXABLE TRANSFER: \$ _____

PROPERTY TRANSFER TAX PAID BY TRANSFEREE: \$ _____

INTEREST ACCRUED AS OF DATE OF THIS NOTICE: \$ _____

PENALTY ASSESSED AS OF DATE OF THIS NOTICE: \$ _____

TOTAL TAXES DUE AND OWING: \$ _____

DUE DATE: _____, 20__

All taxes owing are due and payable in full on or before the due date.

Payments must be made at the offices of the Yakweakwioose First Nation, located at [insert address] during normal business hours. Payment must be by money order or cheque.

[Note: Insert this wording only if a penalty and interest apply under Part X of the Law:

A penalty has been assessed on the unpaid taxes and interest has accrued from the registration date because transferee provided information that is false or misleading (check applicable box)

___ in support of an exemption from tax under this Law,

___ in support of an application for a refund under section 17,

___ in support of an application for a refund under section 23 or

___ relating to the fair market value of a taxable transfer.]

Where interest on unpaid amounts is shown above, interest continues to accrue each day that the taxes



remain unpaid.

Taxes that are not paid by the due date indicated on this Notice shall incur penalties and interest in accordance with the *Yakweakwioose First Nation Property Transfer Tax Law, 2021*.

You are entitled to file a Request for Reconsideration of this tax assessment. Requests for reconsideration must be delivered to the First Nation within sixty (60) days of this Notice of Property Transfer Tax Assessment.

Please contact our office if you have any questions about this Notice or how to file a Request for Reconsideration.

Administrator for the Yakweakwioose First Nation

[insert contact information]



SCHEDULE IV
YAKWEAKWIOOSE FIRST NATION
PROPERTY TRANSFER TAX CERTIFICATE

In respect of the interest in reserve lands described as: _____ and pursuant to the *Yakweakwioose First Nation Property Transfer Tax Law, 2021*, I hereby certify as follows:

That all property transfer taxes due and payable in respect of the transfer relating to the above-referenced interest on _____, 20____, 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 as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Administrator for the Yakweakwioose First Nation

Dated: _____, 20____.



SCHEDULE V
REQUEST FOR INFORMATION BY ADMINISTRATOR
FOR THE YAKWEAKWIOOSE FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS:

DATE OF REQUEST: _____

PURSUANT to section 20 of the *Yakweakwioose First Nation Property Transfer Tax Law, 2021*, 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 respecting a transfer relating to the above-noted interest:

- (1)
- (2)
- (3)

Administrator for the Yakweakwioose First Nation

Dated: _____, 20____.



SCHEDULE VI
REQUEST FOR RECONSIDERATION

TO: Administrator for the Yakweakwioose First Nation
[address]

PURSUANT to the provisions of the *Yakweakwioose First Nation Property Transfer Tax Law, 2021*, I hereby request a reconsideration of

1. The tax assessment of a transfer relating to the interest in reserve lands described as:
[description of the interest as described in the Notice of Property Transfer Tax Assessment]

OR

2. The refusal to provide a refund respecting a transfer relating to the interest in reserve lands described as:
[description of the interest as described in the notice received from the administrator]

This request for a reconsideration of the tax assessment or refusal to provide a refund is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

I am the transferee of the above-referenced transfer or an authorized agent of the transferee.

Address and telephone number at which the transferee/agent can be contacted:

Name of Transferee or Agent (please print)

Signature

Dated: _____, 20__.



SCHEDULE VII
COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1. For preparation of a notice \$120
2. For service of notice on each person or place
by the First Nation \$120
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. Actual costs not listed above that are incurred by the First Nation for carrying out the enforcement
measures under this Law will be charged based on receipts.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobacco Plains Indian Band in the Province of British Columbia,

Yaqit ʔa-knuqti'it First Nation
Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**YAQIT ?A-KNUQI'IT FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Yaqit ?a-knuqi'it First Nation duly enacts as follows:

1. This Law may be cited as the *Yaqit ?a-knuqi'it First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Tobacco Plains Indian Band First Nation Property Assessment Law, 2008*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Yaqit ?a-knuqi'it First Nation (Tobacco Plains Indian Band), being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Tobacco Plains Indian Band First Nation Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.

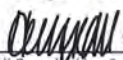
12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(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.

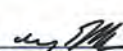
THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2021, at Grasmere, in the Province of British Columbia.


A quorum of Council consists of three (3) members of Council.


Heidi Gravelle (Jun 2, 2021 09:02 MDT)
Chief Heidi Gravelle


Corey Letcher (Jun 2, 2021 11:25 MDT)
Councillor Corey Letcher


Kyle Shottanana (Jun 2, 2021 10:22 MDT)
Councillor Kyle Shottanana


avery gravelle (Jun 2, 2021 09:16 MDT)
Councillor Avery Gravelle


Garrett Gravelle (Jun 2, 2021 09:14 MDT)
Councillor Garret Gravelle



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

- | | |
|--|--------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 65,286.87 |

TOTAL REVENUES	\$ 65,286.87
-----------------------	---------------------

PART 2: EXPENDITURES

- | | |
|--|---------------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$ 2,000.00 |
| b. General Administrative | \$ 2,242.00 |
| c. Other General Government | \$ 20,400.00 |
| 2. Protection Services | |
| a. Firefighting | \$ 2,500.00 |
| b. Other Protective Services | \$ 2,000.00 |
| 3. Transportation | |
| a. Roads and Streets | \$ 4,500.00 |
| b. Snow and Ice Removal | \$ 5,000.00 |
| c. Other Transportation | \$ 2,500.00 |
| 4. Recreation and Cultural Services | |
| a. Recreation | \$ 2,500.00 |
| 5. Community Development | |
| a. Housing | \$ 1,500.00 |
| b. Planning and Zoning | \$ 2,500.00 |
| c. Community Connectivity | \$ 5,500.00 |
| 6. Environment Health Services | |
| a. Garbage Waste Collection and Disposal | \$ 3,500.00 |
| d. Recycling | \$ 500.00 |
| 7. Other Services | |
| a. Agriculture | \$ 2,500.00 |
| 8. Grants: | |
| a. Home owner grant equivalents: | \$ 4,284.00 |
| 9. Contingency Amount | \$ 1,360.87 |
| TOTAL EXPENDITURES | \$ 65,286.87 |



PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$ 0.00
BALANCE	\$ 0.00



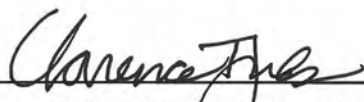
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobacco Plains Indian Band in the Province of British Columbia,

Yaqit ʔa-knuqti'it First Nation
Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 11th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**YAQIT ?A-KNUQLI'IT FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Yaqit ?a-knuqli'it First Nation duly enacts as follows:

1. This Law may be cited as the *Yaqit ?a-knuqli'it First Nation Annual Tax Rates Law, 2021*.

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 First Nation Property Assessment Law, 2008*;

“First Nation” means the Yaqit ?a-knuqli'it First Nation (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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Tobacco Plains Indian Band First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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 Class 1-Residential 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 and where the amount of the tax levied on Class 2-Utilities taxable property in a taxation year is less than three hundred fifty dollars (\$ 350.00), the taxable property shall be taxed at three hundred fifty dollars (\$ 350.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.



9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2021 at Grasmere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Heidi Gravelle (Jun 2, 2021 09:02 MDT)

Chief Heidi Gravelle

Corey Letcher (Jun 2, 2021 11:25 MDT)

Councillor Corey Letcher

Kyle Shottanana (Jun 2, 2021 10:21 MDT)

Councillor Kyle Shottanana

Avery Gravelle (Jun 2, 2021 12:14 MDT)

Councillor Avery Gravelle

Garrett Gravelle (Jun 2, 2021 10:26 MDT)

Councillor Garret Gravelle



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER [insert applicable rate presentation]
<u>British Columbia</u>	
Class 1 – Residential	9.2570
Class 2 – Utilities	54.6580
Class 6 - Business and Other	0.0000
Class 9 - Farm	19.8810



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔaḡam in the Province of British Columbia,

ʔaḡam Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



ᑭᐱᐱ
ANNUAL EXPENDITURE LAW, 2021

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the ᑭᐱᐱ duly enacts as follows:

1. This Law may be cited as the *ᑭᐱᐱ Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means *ᑭᐱᐱ Property Assessment Law, 2017*;

“Council” has the meaning given to that term in the Act;

“First Nation” means ᑭᐱᐱ, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means *ᑭᐱᐱ Property Taxation Law, 2017*.

3. The First Nation’s annual budget for the budget year beginning April 1st 2021, and ending March 31st, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 15th day of June, 2021, at Cranbrook,
in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Joe Pierre



Councillor Jason Andrew

Councillor Julie Birdstone



Councillor Vickie Thomas

Councillor Sancira Williams-Jimmy

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$50,670.06
TOTAL REVENUES	\$50,670.06

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$1,000.00
b. General Administrative	\$3,000.00
2. Protection Services	
a. Firefighting	\$15,831.62
3. Transportation	
a. Snow and Ice Removal	\$13,184.83
4. Environment Health Services	
a. Sewage Collection and Disposal	\$9,420.00
b. Garbage Waste Collection and Disposal	\$7,200.00
5. Contingency Amount	\$1,033.61
TOTAL EXPENDITURES	\$50,670.06

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0

Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by ?aqam under each agreement during the budget year:

a. City of Cranbrook (Fire Fighting)	\$15,831.62
b. Max Andrew (Garbage Collection)	\$7,200.00
c. Economy Vacuum (Sewer)	\$9,420.00
d. Kootenay Landscape (Snow removal)	\$13,184.83



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔaḡam in the Province of British Columbia,

ʔaḡam Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 15th day of July, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



ᑭᐱᑭᐱᑭ
ANNUAL TAX RATES LAW, 2021

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the ᑭᐱᑭᐱᑭ duly enacts as follows:

1. This Law may be cited as the *ᑭᐱᑭᐱᑭ Annual Tax Rates Law, 2021*.

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 *ᑭᐱᑭᐱᑭ Property Assessment Law, 2017*;

“First Nation” means ᑭᐱᑭᐱᑭ, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means *ᑭᐱᑭᐱᑭ Property Taxation Law, 2017*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

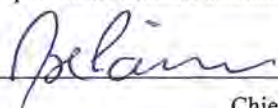
7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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 15th day of June, 2021, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Joe Pierre


Councillor Jason Andrew

Councillor Julie Birdstone


Councillor Vickie Thomas

Councillor Saneira Williams-Jimmy



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 – Residential	9.4512
Class 2 – Utilities	54.5563
Class 5 - Light Industry	25.3107
Class 6 - Business and Other	24.2942
Class 8 - Recreational Property/Non-Profit Organization	20.8026
Class 9 - Farm	17.0161



Manitoba



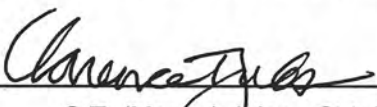
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Buffalo Point First Nation in the Province of Manitoba,

Buffalo Point First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 4th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**BUFFALO POINT FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with subsection 13.1 of the Act;

“Assessment Law” means the *Buffalo Point First Nation Property Assessment Law, 2011*; as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Buffalo Point First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Buffalo Point First Nation Property Taxation Law, 2011*; as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013*;

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



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, including any Appendices, 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 31st day of May, 2021, at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

Chief John Thunder

Councillor Drew Thunder

Councillor Herman Green



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$499,440.00
TOTAL REVENUES	\$499,440.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 20,000.00
b. General Administrative	\$ 88,426.00
c. Other General Government	\$ 26,500.00
2. Protection Services	
a. Firefighting	\$ 20,400.00
b. Other Protective Services	\$ 1,000.00
3. Transportation	
a. Roads and Streets	\$182,000.00
b. Snow and Ice Removal	\$ 35,000.00
4. Recreation and Cultural Services	
a. Other Recreation and Culture	\$ 50,000.00
5. Community Development	
a. Other Regional Planning and Development	\$ 2,000.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$ 54,667.00
7. Other Services	
a. Education	\$ 14,452.00
8. Contingency Amounts	\$ 4,995.00
TOTAL EXPENDITURES	\$499,440.00
BALANCE	\$ 0.00



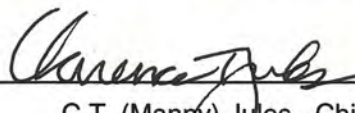
First Nations Tax Commission
Commission de la fiscalité des premières nations

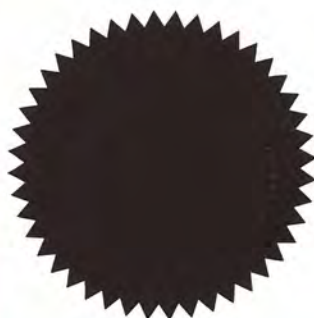
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Buffalo Point First Nation in the Province of Manitoba,

Buffalo Point First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 4th day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission





**BUFFALO POINT FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10 (1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Tax Rates Law, 2021*.

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 *Buffalo Point First Nation Property Assessment Law, 2011*; as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

“First Nation” means the Buffalo Point 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Buffalo Point First Nation Property Taxation Law, 2011*; as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

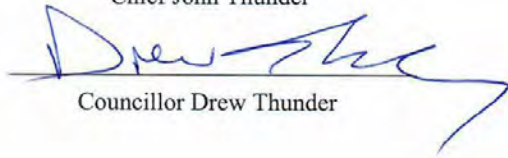
8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of May, 2021, at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

Chief John Thunder



Councillor Drew Thunder



Councillor Herman Green



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000
Residential 1	20.2434
Residential 2	20.2434
Residential 3: Condominiums and Co-operatives	20.2434
Farm Property	20.2434
Pipeline Property	20.2434
Railway Property	20.2434
Institutional Property	20.2434
Designated Recreational Property	20.2434
Other Property	19.2515



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Opaskwayak Cree Nation in the Province of Manitoba,

Opaskwayak Cree Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 8th day of April, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**OPASKWAYAK CREE NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Onekanew mena Onushekewuk (Chief and Council) of the First Nation has made a property assessment law and a property taxation law;
- C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and
- D. The Onekanew mena Onushekewuk (Chief and Council) of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Onekanew mena Onushekewuk (Chief and Council) of the Opaskwayak Cree Nation duly enacts as follows:

- 1. This Law may be cited as the *Opaskwayak Cree Nation Annual Expenditure Law, 2021*.
- 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, and setting out expenditures made in accordance with section 13.1 of the Act;

“**Assessment Law**” means the *Opaskwayak Cree Nation Property Assessment Law, 2019*;

“**Onekanew mena Onushekewuk** (Chief and Council), has the same meaning as “council” in the Act;

“**First Nation**” means the Opaskwayak Cree Nation, being a band named in the schedule to the Act;

“**Law**” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;



“Local Revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“Property Taxation Law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Opaskwayak Cree Nation Property Taxation Law, 2019*;

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.
5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.
6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Onekanew mena Onuschekeewuk (Chief and Council) must amend this Law in accordance with Onekanew mena Onuschekeewuk (Chief and 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. The Opaskwayak Cree Nation Property Tax Contingency Reserve Fund is hereby established for the purposes of funding unforeseen operating expenditures and stabilizing the temporary impact of cyclical local revenue decreases.
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, includes any Appendices, 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 Onekanew mena Onushekewuk (Chief and Council) on the 23rd day of MARCH, 2021, at OPASKWAYAK, in the Province of MANITOBA.

A quorum of Onekanew mena Onushekewuk consists of five (5) members of Onekanew mena Onushekewuk.

Onekanew, Christian Sinclair

Jennifer Flett, Onushekew

Edwin Jebb, Onushekew

Mike Bignell, Onushekew

Rick Constant, Onushekew

Maureen Brown, Onushekew

William J. Lathlin, Onushekew

Sidney Ballantyne, Onushekew

Clarence Constant, Onushekew



SCHEDULE
OCN ANNUAL LAND TAX BUDGET 2021

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$372,980.00
b. Grant-in-Lieu of taxes	\$253,261.00
c. Penalties	\$ 35,500.00
d. Other	\$ 500.00
TOTAL REVENUES	\$662,241.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
1. Onushekewuk (Council) Administration	\$12,000.00
b. General Administrative	
1. Salaries	\$ 63,819.00
2. Staff Appreciation	\$ 200.00
3. Benefits	\$ 11,487.00
4. Employee Assistance Programs	\$ 60.00
5. Office Administrative	\$ 47,295.00
6. Legal	\$ 15,000.00
7. Audit	\$ 5,000.00
8. Enforcement	\$ 10,000.00
c. Other General Government	
1. Assessment	\$ 30,000.00
2. Appeals	\$ 10,000.00
2. Protection Services	



a. Policing	\$100,000.00
b. Firefighting	\$100,000.00
c. Community Services Fund	\$ 45,000.00
d. Other Protective Services	
1. Animal and Pest Control	\$ 20,000.00
3. Transportation	
a. Roads and Streets	\$175,034.00
4. Environment Health Services	
a. Recycling	\$ 45,000.00
5. Contingency Reserve	\$ 66,224.00
6. Contingency	\$ 66,224.00
TOTAL EXPENDITURES	\$822,343.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$160,102.00
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	0
Balance	0



Appendix
Reserve Fund Balance

1. Opaskwayak Cree Nation Property Tax Contingency Reserve Fund Name of reserve fund

Beginning balance as of January 1, 2021:	\$0.00
Transfers out	
a. to current year's revenues:	\$0.00
b. to _____ reserve fund as a transfer:	\$0.00
c. moneys borrowed for another purpose:	\$0.00
Transfers in	
a. from current year's revenues:	\$66,224.00
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 165.00
Ending balance as of December 31, 2021:	\$66,389.00



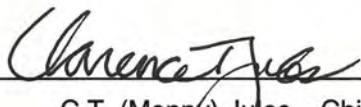
First Nations Tax Commission
Commission de la fiscalité des premières nations

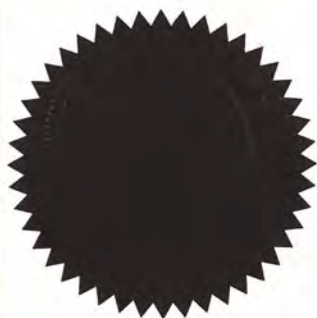
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Opaskwayak Cree Nation in the Province of Manitoba,

Opaskwayak Cree Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 8th day of April, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**OPASKWAYAK CREE NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

- A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws to establish tax rates and apply them to the assessed value of those lands and interests or rights;
- B. The Onekanew mena Onushekewuk (Chief and Council) of the First Nation has made a property assessment law and a property taxation law; and
- C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Onekanew mena Onushekewuk (Chief and Council) of the Opaskwayak Cree Nation duly enacts as follows:

1. This Law may be cited as the *Opaskwayak Cree Nation Annual Tax Rates Law, 2021*.

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 *Opaskwayak Cree Nation Property Assessment Law, 2019*;

“**First Nation**” means the Opaskwayak Cree Nation, being a band named in the schedule to the Act;

“**Onekanew mena Onushekewuk** (Chief and Council), has the same meaning as “council” in the Act;

“**Property Taxation Law**” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“**Taxable Property**” has the meaning given to that term in the taxation law; and

“**Taxation Law**” means the *Opaskwayak Cree Nation Property Taxation Law, 2019*.

- 3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 Onekanew mena Onushekewuk (Chief and Council) on the 23rd day of MARCH, 2021, at OPASKWAYAK, in the Province of MANITOBA.
A quorum of Onekanew mena Onushekewuk consists of five (5) members of Onekanew mena Onushekewuk.

Christian Sinclair, Onekanew

Jennifer Flett, Onushekew

Edwin Jebb, Onushekew

Mike Bignell, Onushekew

Rick Constant, Onushekew

Maureen Brown, Onushekew

William J. Lathlin, Onushekew

Sidney Ballantyne, Onushekew

Clarence Constant, Onushekew



SCHEDULE
OPASKWAYAK CREE NATION TAX RATES

Residential 1 – Class 10	28.450 mills on 45% of assessment value
Residential 2 – Class 20	28.450 mills on 45% of assessment value
Residential 3: Condominiums and Cooperatives – Class 80	28.450 mills on 45% of assessment value
Farm Property – Class 30	30.975 mills on 26% of assessment value
Pipeline Property – Class 51	30.975 mills on 50% of assessment value
Railway Property – Class 52	30.975 mills on 25% of assessment value
Institutional Property – Class 40	30.975 mills on 65% of assessment value
Designated Recreational Property – Class 70	30.572 mills on 10% of assessment value
Other Property – Class 60	30.975 mills on 65% of assessment value



Newfoundland and Labrador



**MIAWPUKEK FIRST NATION
FINANCIAL ADMINISTRATION LAW,
2020**

[April 1, 2019 Standards]



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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 Miawpukek 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 Miawpukek First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Miawpukek First Nation Financial Administration Law, 2020*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 56;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"director of finance" means the person appointed director of finance under section 18;



"Finance and Audit Committee" means the Finance and Audit Committee established under section 11;

"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;

"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 Miawpukek First Nation;

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

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

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"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;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

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

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the First Nation;

"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 26;

"officer" means the chief administrative officer, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;



"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;

"special purpose report" means a report described in section 55;

"standards" means the standards established from time to time under the Act;

"strategic plan" means the plan referred to in section 25; and

"tax administrator" means the person appointed tax administrator under section 19 or 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.



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 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 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

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

- 7.(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;



- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 55(2) of this Law.

(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 ensure that all procedures made under this Law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.



DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
- (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;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;



- (f) conduct a review of this Law under section 80 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the chief administrative officer under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this Law)

- (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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.



Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 51, the quarterly financial statements required in section 52 and the draft annual financial statements required in sections 53 and 54;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the director of finance under this Law; and
- (m) to carry out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee,



contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of finance, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the director of finance the draft and amended budgets for the component of the budget respecting local revenues;
- (c) to recommend to the director of finance the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the chief administrative officer, director of finance, Finance and Audit Committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the chief administrative officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator 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

20.(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 chief administrative officer, the director of finance, 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 chief administrative officer 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 chief administrative officer 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

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

(a) defining private interests that could result in a conflict of interest;

(b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;

(c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;

(d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.



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, policies, procedures 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 applicable policy and procedure made under section 21.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy;
- (e) use any legal means available to it to remedy the situation.

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, and
- (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 and procedures of the First Nation, and

(c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 21.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

(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.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

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.

Strategic Plan

25.(1) The Council must

(a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and

(b) review the strategic plan on a regular, periodic basis and revise it as necessary

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.



Multi-year Financial Plan

26.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual Budget

27.(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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.



(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

(5) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the budget respecting the First Nation's local revenues.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting the First Nation's local revenues and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues,
- (b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Budgets

29.(1) The Council must approve any change to the budget.

(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen 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 Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the First Nations Tax Commission standards.

Policy for First Nation Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including
 - (i) any budget deficits, and



- (ii) any component of the annual budget respecting the First Nation's local revenues; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

32.(1) The First Nation must establish a separate local revenue account in a financial institution for money from local revenues.

(2) The First Nation may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage the First Nation's financial assets.

Local Revenue Expenditures

33. Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

Budget Approved Expenditures

34. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

35. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

36.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.



(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

37.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(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

38. The Council must establish policies and procedures 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 Part V.

Execution of Security Documents

39.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

(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.

DIVISION 4 - Risk Management

Management of Business Activity

40.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

41.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).



(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 76,

(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 76, the Council must make policies and procedures 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.

Investments

42.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments



in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) local revenues.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

43.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

44.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

45.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

46.(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 45 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.

Risk of Fraud

47. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

48. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

49. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

50.(1) The director of finance must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and

(b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

51.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

52.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance 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.

Annual Financial Statements

53.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of the First Nation for the fiscal year.

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 58(1).

Local Revenues Annual Financial Statements

54.(1) The director of finance must prepare, at least once each calendar year, separate annual financial statements respecting the First Nation's local revenues in accordance with the FMB's *Local Revenue Financial Reporting Standards*.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the FMB's *Local Revenue Financial Reporting Standards*.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB's *Local Revenue Financial Reporting Standards*



permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

55.(1) The director of finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

56.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

57.(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.

Assurance Requirements

58.(1) The auditor must provide an audit report on the annual financial statements referred to in section 53 not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 54 must be audited by the auditor at least once every calendar year.



(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 53 and 54 in accordance with Canadian generally accepted auditing standards.

(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 55.

Review of Audited Annual Financial Statements

59.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

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

Access to Annual Financial Statements

60.(1) Before the annual financial statements referred to in both sections 53 and 54 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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 53 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 following documents 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:

- (a) the audited annual financial statements respecting local revenues referred to in section 54; or
- (b) the audited annual financial statements referred to in section 53 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.



Annual Report

61.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements referred to in sections 53 and 54 for the previous year, and
- (b) any special purpose reports referred to in section 55, including the auditor's report.

(4) The chief administrative officer 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, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

62. The Council must establish policies and procedures to ensure that 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.

Record Keeping

63. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.



Account Records

64.(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 *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

65. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

66. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 69; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

67. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,



- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

68. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

69.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
 - (b) the regular, periodic inspection of First Nation tangible capital assets;
 - (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
 - (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
 - (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2) The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

70.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.



(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

71. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

72.(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 applicable policies and procedures referred to in section 21,

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 chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

73.(1) If a report is made to the chief administrative officer under subsection 72(3), the chief administrative officer 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 72, 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 Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

74.(1) All reasonable steps must be taken by the chief administrative officer, 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 72 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 72 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 72 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 72; and

(c) concerning the fair treatment of a person against whom a report has been made under section 72.

Liability for Improper Use of Money

75.(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

76.(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.

PART VII - Miscellaneous

FMB Standards

77.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Local Revenues

78.(1) This section applies to the First Nation only if it is

(a) making local revenue laws under subsection 5(1) of the Act, or

(b) using its local revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

Delegated Authority for Other Revenues

79.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that



third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

80.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Coming into Force

81.(1) This section and the operative portions of sections 1-6, 24, 27, 29, 30, 49-54, 56-60, 64 and 77-80 come into force the day after this Law is approved by the FMB under section 9 of the Act.

(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 20(1), 21, 22(1-3), 23(2),(3) and (5), 25, 26, 31, 61 and 72-75 come into force on January 1, 2022.




(3) The remaining provisions of this Law come into force


(a) on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority, or

(b) on such earlier date or dates established by resolution of the Council.

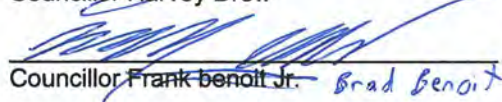
THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of October, 2020, at Conne River, in the Province of newfoundland and Labrador at a duly called and conducted Council meeting at which the required quorum of Four (4) members of Council was present throughout.



Chief Misel Joe


Councillor ~~Brad Benoit~~ Frank Benoit


Councillor Ada Roberts


Councillor Harvey Drew


Councillor Frank benoit Jr. Brad Benoit


Councillor Shayne McDonald



**MUSHUAU INNU FIRST NATION
FINANCIAL ADMINISTRATION LAW,
2021**

[April 1, 2019 Standards]



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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 Mushuau Innu 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 Mushuau Innu First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Mushuau Innu First Nation Financial Administration Law, 2021*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 52;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"Band Manager" means the person appointed Band Manager under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Chief Financial Officer" means the person appointed Chief Financial Officer under section 18;



- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "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;
- "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 Mushuau Innu First Nation;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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 23;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "multi-year financial plan" means the plan referred to in section 25;
- "officer" means the Band Manager, Chief Financial Officer and any other employee of the First Nation designated by the Council as an officer;
- "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;
- "special purpose report" means a report described in section 51;
- "standards" means the standards established from time to time under the Act; and



"strategic plan" means the plan referred to in section 24.

(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.

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 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 First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.



(3) The Council must not establish any policies or procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 51(2) of this Law.

(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 ensure that all procedures made under this Law are

(a) consistent with, and made under the authority of, a policy approved by the Council, and

(b) approved by the Council or the Band Manager.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Chief Financial Officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 Band Manager and the Chief Financial Officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Band Manager or the Chief 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 Band Manager or the Chief Financial Officer, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 Band Manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;

(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;



- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this Law under section 75 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Band Manager

17.(1) The Council must appoint a person as Band Manager of the First Nation and may set the terms and conditions of that appointment.



(2) Reporting to the Council, the Band 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the Band Manager under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Band Manager's duties specified in this Law.

(3) The Band Manager may assign the performance of any of the Band Manager's duties or functions (except the approval of procedures made under this Law)

- (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 Band Manager of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

18.(1) The Council must appoint a person as Chief Financial Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Band Manager, the Chief 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 48, the quarterly financial statements required in section 49 and the draft annual financial statements required in section 50;



- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the Chief Financial Officer under this Law; and
- (m) to carry out any other activities specified by the Band Manager that are not contrary to the Act or inconsistent with the Chief Financial Officer's duties under this Law.

(3) With the approval of the Band Manager, 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 or agent of the First Nation, but this assignment does not relieve the Chief Financial Officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

19.(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 Band Manager, the Chief Financial Officer 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 Band 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 Band 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

Policy/Procedure for Conflicts of Interest

20.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

- (a) defining private interests that could result in a conflict of interest;
- (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
- (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

Conduct of Councillors

21.(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, policies, procedures 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 applicable policy and procedure made under section 20.

(2) Annually a councillor must file with the Band Manager a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy; and
- (e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, etc.

22.(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, and
- (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 and procedures of the First Nation, and
- (c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 20.



(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the Band Manager or, in the case of the Band Manager, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (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.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

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

Strategic Plan

24.(1) The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary.

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.



Multi-year Financial Plan

25.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before February 28 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before March 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the Chief Financial Officer and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

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) On or before February 28 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before March 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the Chief Financial Officer and recommend an annual budget to the Council for approval.



(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan 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 First Nation.

Amendments to Budgets

28.(1) The Council must approve any change to the budget.

(2) Subject to an emergency expenditure referred to in paragraph 32(c), unless there is a substantial and unforeseen 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 budget.

Policy for First Nation Information or Involvement

29. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including any budget deficits; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

30. The First Nation may establish any accounts in financial institutions as may be necessary and appropriate to manage the First Nation's financial assets.

Budget Approved Expenditures

31. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

32. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;



- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

33.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

34.(1) This section applies if the First Nation is a borrowing member.

(2) 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 Tangible Capital Asset Projects

35. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

Execution of Security Documents

36. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the Band Manager or the Chief Financial Officer.

DIVISION 4 - Risk Management

Management of Business Activity

37.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.



(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

38.(1) The First Nation must not give a guarantee unless the Council has considered the report of the Chief Financial Officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Chief 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 72,
- (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 72, the Council must make policies and procedures 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.

Investments

39.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the Chief Financial Officer to invest the First Nation's financial assets



- (a) as specifically approved by the Council, or
- (b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

40.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

41.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

42.(1) Annually, and more often if necessary, the Band 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 Band 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

43.(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 42 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.

Risk of Fraud

44. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

45. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

46. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

47. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief Financial Officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and
- (b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

48.(1) The Chief Financial Officer must prepare monthly 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 Chief Financial Officer must provide the financial information in subsection (1) to the Band Manager within a reasonable period of time following the end of the month for which the information was prepared.



Quarterly Financial Statements

49.(1) At the end of each quarter of the fiscal year, the Chief 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 Chief 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.

Annual Financial Statements

50.(1) At the end of each fiscal year the Chief Financial Officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(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 all the financial information of the First Nation for the fiscal year.

(4) The Chief Financial Officer must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(6) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 54(1).

Special Purpose Reports

51.(1) The Chief Financial Officer must prepare 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 9;

(c) a report setting out all debts or obligations forgiven by the First Nation; and

(d) any other report required under the Act or an agreement.



(2) The Chief Financial Officer may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

52.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

53.(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.

Assurance Requirements

54.(1) The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal-year end.

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

(3) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 51.

Review of Audited Annual Financial Statements

55.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time 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

56.(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 Chief Financial Officer, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

57.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements for the previous fiscal year, and
- (b) any special purpose reports referred to in section 51, including the auditor's report.

(4) The Band 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, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.



DIVISION 6 - Information and Information Technology

Ownership of Records

58. The Council must establish policies and procedures to ensure that 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.

Record Keeping

59. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

60. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

61. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

62. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 65; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

63. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,
- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

64. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

65.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
- (b) the regular, periodic inspection of First Nation tangible capital assets;
- (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and



(e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.

(2) The Council must establish policies and procedures respecting

(a) a life-cycle management program for First Nation tangible capital assets, and

(b) tangible capital asset projects.

Tangible Capital Asset Projects Management

66.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

67. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

68.(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 applicable policies and procedures referred to in section 20,

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 Band Manager or the chair of the Finance and Audit Committee.



Inquiry into Report

69.(1) If a report is made to the Band Manager under subsection 68(3), the Band 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 68, 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

70.(1) All reasonable steps must be taken by the Band 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 68 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 68 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 Band 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 and procedures

(a) for the recording and safeguarding of reports made under section 68 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 68; and

(c) concerning the fair treatment of a person against whom a report has been made under section 68.

Liability for Improper Use of Money

71.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(d) of the Act 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

72.(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.

PART VII - Miscellaneous

FMB Standards

73.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Other Revenues

74.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB



- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

75.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Coming into Force

76.(1) This section and the operative portions of sections 1-6, 23, 26, 28, 46-50, 52-56, 60 and 73-75 come into force on the day after this Law is approved by the FMB under section 9 of the Act.

(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 19(1), 20, 21(1-3), 22(2),(3) and (5), 24, 25, 29, 57 and 68-71 come into force on January 1, 2022.



(3) The remaining provisions of this Law come into force

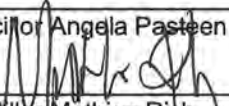
(a) on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority, or

(b) on such earlier date or dates established by resolution of the Council.

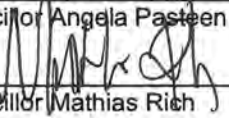
THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of March, 2021, at Natuashish, in the Province of Newfoundland + Labrador at a duly called and conducted Council meeting at which the required quorum of Three (3) members of Council was present throughout.



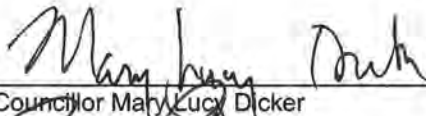
Chief John Nui



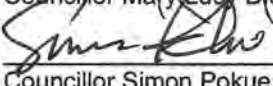
Councillor Angela Pasten



Councillor Mathias Rich



Councillor Mary Lucy Dicker



Councillor Simon Pokue



SHESHATSHIU INNU FIRST NATION

FINANCIAL ADMINISTRATION LAW,

2021



[April 1, 2019 Standards]



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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 Sheshatshiu Innu 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 Sheshatshiu Innu First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Sheshatshiu Innu First Nation Financial Administration Law, 2021*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 52;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"director of operations" means the person appointed director of operations under section 17;

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

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;



- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "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;
- "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 Sheshatshiu Innu First Nation;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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 23;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "multi-year financial plan" means the plan referred to in section 25;
- "officer" means the director of operations, chief financial officer and any other employee of the First Nation designated by the Council as an officer;
- "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;
- "special purpose report" means a report described in section 51;
- "standards" means the standards established from time to time under the Act; and



"strategic plan" means the plan referred to in section 24.

(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.

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 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 First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.



(3) The Council must not establish any policies or procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 51(2) of this Law.

(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 ensure that all procedures made under this Law are

(a) consistent with, and made under the authority of, a policy approved by the Council, and

(b) approved by the Council or the director of operations.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations or the chief 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 director of operations or the chief financial officer, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;

(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;



- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this Law under section 75 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Director of operations

17.(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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the director of operations under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operations's duties specified in this Law.

(3) The director of operations may assign the performance of any of the director of operations's duties or functions (except the approval of procedures made under this Law)

- (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.

Chief Financial Officer

18.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Director of Operations, the chief 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 48, the quarterly financial statements required in section 49 and the draft annual financial statements required in section 50;



- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the chief financial officer under this Law; and
- (m) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the director of operations, 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 or agent of the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

19.(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 chief financial officer 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

Policy/Procedure for Conflicts of Interest

20.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

(a) defining private interests that could result in a conflict of interest;

(b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;

(c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;

(d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

Conduct of Councillors

21.(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, policies, procedures 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 applicable policy and procedure made under section 20.

(2) Annually a councillor must file with the director of operations a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

(a) remove the councillor from their assigned administrative responsibilities or portfolio;

(b) withhold the councillor's compensation or honoraria for a period of time;

(c) record the Council's displeasure in the Council minutes;

(d) take any other appropriate action authorized under any other First Nation law, code or policy; and

(e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, etc.

22.(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, and

(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 and procedures of the First Nation, and

(c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 20.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee.



- (4) The Council must incorporate the relevant provisions of this section into the following:
 - (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.
- (5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

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

Strategic Plan

- 24.(1) The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary.

- (2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan

- 25.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

- (2) The multi-year financial plan must comply with the following:



- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) be based on the projections of revenues, expenditures and transfers between accounts;
 - (c) set out projected revenues, segregated by significant category;
 - (d) set out projected expenditures, segregated by significant category; and
 - (e) indicate 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.
- (3) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.
- (4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the chief financial officer and recommend a multi-year financial plan to the Council for approval.
- (5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

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) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.
- (3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the chief financial officer and recommend an annual budget to the Council for approval.
- (4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that



- (a) the multi-year financial plan 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 First Nation.

Amendments to Budgets

28.(1) The Council must approve any change to the budget.

(2) Subject to an emergency expenditure, which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nations law, as referred to in paragraph 32(c), unless there is a substantial and unforeseen 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 budget.

Policy for First Nation Information or Involvement

29. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including any budget deficits; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

30. The First Nation may establish any accounts in financial institutions as may be necessary and appropriate to manage the First Nation's financial assets.

Budget Approved Expenditures

31. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

32. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;



- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

33.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

34.(1) This section applies if the First Nation is a borrowing member.

(2) 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 Tangible Capital Asset Projects

35. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

Execution of Security Documents

36. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the director of operations or the chief financial officer.

DIVISION 4 - Risk Management

Management of Business Activity

37.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

38.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).



(2) Before the Council authorizes a guarantee under subsection (1), the chief 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 72,

(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 72, the Council must make policies and procedures 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.

Investments

39.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in



investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

40.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

41.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

42.(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

43.(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 42 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.



Risk of Fraud

44. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

45. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

46. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

47. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and
- (b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

48.(1) The chief financial officer must prepare monthly 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 chief financial officer must provide the financial information in subsection (1) to the director of operations within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

49.(1) At the end of each quarter of the fiscal year, the chief 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 chief 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.

Annual Financial Statements

50.(1) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(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 all the financial information of the First Nation for the fiscal year.

(4) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(6) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 54(1).

Special Purpose Reports

51.(1) The chief financial officer must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The chief financial officer may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

52.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

53.(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.

Assurance Requirements

54.(1) The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal-year end.

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

(3) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 51.

Review of Audited Annual Financial Statements

55.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time 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

56.(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 chief financial officer, and
- (c) include the auditor's audit report of the annual financial statements.



(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

57.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements for the previous fiscal year, and
- (b) any special purpose reports referred to in section 51, including the auditor's report.

(4) 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, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

58. The Council must establish policies and procedures to ensure that 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.

Record Keeping

59. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and



(b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

60. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

61. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

62. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 65; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

63. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,



- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

64. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

65.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
- (b) the regular, periodic inspection of First Nation tangible capital assets;
- (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
- (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.

(2) The Council must establish policies and procedures respecting

- (a) a life-cycle management program for First Nation tangible capital assets, and
- (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

66.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.



(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

67. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

68.(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 applicable policies and procedures referred to in section 20,

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

69.(1) If a report is made to the director of operations under subsection 68(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 68, 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 Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

70.(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 68 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 68 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 and procedures

(a) for the recording and safeguarding of reports made under section 68 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 68; and

(c) concerning the fair treatment of a person against whom a report has been made under section 68.

Liability for Improper Use of Money

71.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(d) of the Act 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

72.(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.

PART VII - Miscellaneous

FMB Standards

73.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Other Revenues

74.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

75.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Coming into Force

76.(1) This section and the operative portions of sections 1-6, 23, 26, 28, 46-50, 52-56, 60 and 73-75 come into force on the day after this Law is approved by the FMB under section 9 of the Act.


(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 19(1), 20, 21(1-3), 22(2),(3) and (5), 24, 25, 29, 57 and 68-71 come into force on January 1, 2022.

(3) The remaining provisions of this Law come into force

(a) on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority, or

(b) on such earlier date or dates established by resolution of the Council.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of March, 2021, at Sheshatshiu, in the Province of NL at a duly called and conducted Council meeting at which the required quorum of Four (4) members of Council was present throughout.

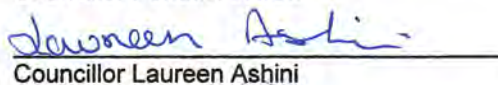

Chief Eugene Hart

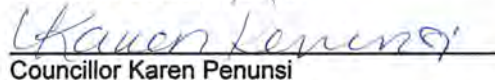
Councillor Terry Andrew


Councillor Helen Aster


Councillor Daniel Pone-Pinette

Councillor Penute Andrew


Councillor Laureen Ashini


Councillor Karen Penunsi



Northwest Territories



**TEETL'IT GWICH'IN BAND COUNCIL
FINANCIAL ADMINISTRATION LAW,
2020**

[April 1, 2019 Standards]



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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 Teetl'it Gwich'in Band Council considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Teetl'it Gwich'in Band Council enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Teetl'it Gwich'in Band Council Financial Administration Law, 2020*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 56;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"director of finance" means the person appointed director of finance under section 18;



- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "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;
- "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 Teetl'it Gwich'in Band Council;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nations Tax Commission standards" means the standards established from time to time by the Commission under the Act;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the First Nation;
- "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 26;
- "officer" means the chief administrative officer, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;



"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;

"special purpose report" means a report described in section 55;

"standards" means the standards established from time to time under the Act;

"strategic plan" means the plan referred to in section 25; and

"tax administrator" means the person appointed tax administrator under section 19 or 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.

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 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 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

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 55(2) of this Law.

(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 ensure that all procedures made under this Law are
 - (a) consistent with, and made under the authority of, a policy approved by the Council, and
 - (b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.



(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.



(8) 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

12. (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

13.(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 chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
- (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;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;



- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this Law under section 80 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the chief administrative officer under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this Law)

- (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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 51, the quarterly financial statements required in section 52 and the draft annual financial statements required in sections 53 and 54;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the director of finance under this Law; and



(m) to carry out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of finance, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the director of finance the draft and amended budgets for the component of the budget respecting local revenues;
- (c) to recommend to the director of finance the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the chief administrative officer, director of finance, Finance and Audit Committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the chief administrative officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator 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

20.(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 chief administrative officer, the director of finance, 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 chief administrative officer 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 chief administrative officer 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

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

- (2) The policies and procedures referred to in subsection (1) must provide for the following:
 - (a) defining private interests that could result in a conflict of interest;
 - (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
 - (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;



- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

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, policies, procedures 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 applicable policy and procedure made under section 21.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy;
- (e) use any legal means available to it to remedy the situation.

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, and



(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 and procedures of the First Nation, and

(c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 21.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

(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.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

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.



Strategic Plan

25.(1) The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan

26.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual Budget

27.(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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.

(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

(5) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the budget respecting the First Nation's local revenues.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting the First Nation's local revenues and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues,

(b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Budgets

29.(1) The Council must approve any change to the budget.

(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen 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 Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the First Nations Tax Commission standards.

Policy for First Nation Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including
 - (i) any budget deficits, and
 - (ii) any component of the annual budget respecting the First Nation's local revenues; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

32.(1) The First Nation must establish a separate local revenue account in a financial institution for money from local revenues.

(2) The First Nation may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage the First Nation's financial assets.

Local Revenue Expenditures

33. Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

Budget Approved Expenditures

34. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

35. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;



- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

36.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

37.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(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

38. The Council must establish policies and procedures 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 Part V.



Execution of Security Documents

39.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

(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.

DIVISION 4 - Risk Management

Management of Business Activity

40.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

41.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 76,

(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 76, the Council must make policies and procedures 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.

Investments

42.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

- (a) as specifically approved by the Council, or

- (b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and

- (b) local revenues.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

43.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

44.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and



(b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

45.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

46.(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 45 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.

Risk of Fraud

47. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

48. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

49. All accounting practices of the First Nation must comply with GAAP.



Separate Accounting

50.(1) The director of finance must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and

(b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

51.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

52.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance 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.

Annual Financial Statements

53.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.



(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of the First Nation for the fiscal year.

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 58(1).

Local Revenues Annual Financial Statements

54.(1) The director of finance must prepare, at least once each calendar year, separate annual financial statements respecting the First Nation's local revenues in accordance with the FMB's *Local Revenue Financial Reporting Standards*.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the FMB's *Local Revenue Financial Reporting Standards*.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB's *Local Revenue Financial Reporting Standards* permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

55.(1) The director of finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.



(2) The director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

56.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

57.(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.

Assurance Requirements

58.(1) The auditor must provide an audit report on the annual financial statements referred to in section 53 not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 54 must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 53 and 54 in accordance with Canadian generally accepted auditing standards.

(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 55.

Review of Audited Annual Financial Statements

59.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.



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

Access to Annual Financial Statements

60.(1) Before the annual financial statements referred to in both sections 53 and 54 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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 53 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 following documents 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:

- (a) the audited annual financial statements respecting local revenues referred to in section 54; or
- (b) the audited annual financial statements referred to in section 53 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

61.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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
 - (a) a description of the services and operations of the First Nation, and
 - (b) a progress report on any established objectives and performance measures of the First Nation.
- (3) The annual report referred to in subsection (1) must include or incorporate by reference



- (a) the audited annual financial statements referred to in sections 53 and 54 for the previous year, and
 - (b) any special purpose reports referred to in section 55, including the auditor's report.
- (4) The chief administrative officer 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, and
 - (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.
- (5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

62. The Council must establish policies and procedures to ensure that 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.

Record Keeping

63. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

64.(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 *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.



Information Technology

65. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

66. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 69; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

67. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,
- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.



Tangible Capital Assets Reserve Fund

68. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

69.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
- (b) the regular, periodic inspection of First Nation tangible capital assets;
- (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
- (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.

(2) The Council must establish policies and procedures respecting

- (a) a life-cycle management program for First Nation tangible capital assets, and
- (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

70.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).



Policy for Information or Involvement of First Nation Members

71. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

72.(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 applicable policies and procedures referred to in section 21,

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 chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

73.(1) If a report is made to the chief administrative officer under subsection 72(3), the chief administrative officer 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 72, 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 Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

74.(1) All reasonable steps must be taken by the chief administrative officer, 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 72 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 72 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 72 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 72; and

(c) concerning the fair treatment of a person against whom a report has been made under section 72.

Liability for Improper Use of Money

75.(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

76.(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.

PART VII - Miscellaneous

FMB Standards

77.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Local Revenues

1.(1) This section applies to the First Nation only if it is

(a) making local revenue laws under subsection 5(1) of the Act, or

(b) using its local revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

Delegated Authority for Other Revenues

2.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.



(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

3.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Coming into Force

4.(1) This section and the operative portions of sections 1-6, 24, 27, 29, 30, 49-54, 56-60, 64 and 77-79 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 20(1), 21, 22(1-3), 23(2),(3) and (5), 25, 26, 31, 61 and 72-75 come into force on January 1, 2022.

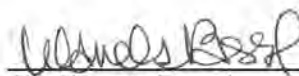


(3) The remaining provisions of this Law come into force

(a) on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority, or

(b) on such earlier date or dates established by resolution of the Council.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of July, 2020, at Fort McPherson in the Northwest Territories at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.



Chief Wanda Pascal



Councillor Richard Blake




Councillor Billy Wilson



Sub-Chief Phillip Kay



Councillor Stanley Snowshoe



Councillor Richard Wilson



Nova Scotia



POTLOTEK FIRST NATION
FINANCIAL ADMINISTRATION LAW,
2020

[April 1, 2019 Standards]



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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 Potlotek 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 Potlotek First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Potlotek First Nation Financial Administration Law, 2020*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 52;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"director of finance" means the person appointed director of finance under section 18;



"Finance and Audit Committee" means the Finance and Audit Committee established under section 11;

"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;

"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 Potlotek First Nation;

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

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"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 23;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

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

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the chief administrative officer, director of finance and any other employee of the First Nation designated by the Council as an officer;

"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;

"special purpose report" means a report described in section 51;

"standards" means the standards established from time to time under the Act; and



"strategic plan" means the plan referred to in section 24.

(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.

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 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 First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.



(3) The Council must not establish any policies or procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 51(2) of this Law.

(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 ensure that all procedures made under this Law are

(a) consistent with, and made under the authority of, a policy approved by the Council, and

(b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;

(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;

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

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



(f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and

(g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

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

(f) conduct a review of this Law under section 75 and, where appropriate, recommend amendments to the Council; and

(g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the chief administrative officer under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this Law)

- (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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 48, the quarterly financial statements required in section 49 and the draft annual financial statements required in section 50;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;



- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the director of finance under this Law; and
- (m) to carry out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

19.(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 chief administrative officer, the director of finance 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 chief administrative officer 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 chief administrative officer 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

Policy/Procedure for Conflicts of Interest

20.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

- (a) defining private interests that could result in a conflict of interest;
- (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
- (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

Conduct of Councillors

21.(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, policies, procedures 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 applicable policy and procedure made under section 20.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

(a) remove the councillor from their assigned administrative responsibilities or portfolio;

(b) withhold the councillor's compensation or honoraria for a period of time;

(c) record the Council's displeasure in the Council minutes;

(d) take any other appropriate action authorized under any other First Nation law, code or policy; and

(e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, etc.

22.(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, and

(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 and procedures of the First Nation, and

(c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 20.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.



- (4) The Council must incorporate the relevant provisions of this section into the following:
 - (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.
- (5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

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

Strategic Plan

- 24.(1) The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary.

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan

25.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

- (2) The multi-year financial plan must comply with the following:



- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) be based on the projections of revenues, expenditures and transfers between accounts;
 - (c) set out projected revenues, segregated by significant category;
 - (d) set out projected expenditures, segregated by significant category; and
 - (e) indicate 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.
- (3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.
- (4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.
- (5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.
- (3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.
- (4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that



- (a) the multi-year financial plan 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 First Nation.

Amendments to Budgets

28.(1) The Council must approve any change to the budget.

(2) Subject to an emergency expenditure referred to in paragraph 32(c), unless there is a substantial and unforeseen 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 budget.

Policy for First Nation Information or Involvement

29. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including any budget deficits; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

30. The First Nation may establish any accounts in financial institutions as may be necessary and appropriate to manage the First Nation's financial assets.

Budget Approved Expenditures

31. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

32. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;



- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

33.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

34.(1) This section applies if the First Nation is a borrowing member.

(2) 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 Tangible Capital Asset Projects

35. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

Execution of Security Documents

36. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

DIVISION 4 - Risk Management

Management of Business Activity

37.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

38.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).



(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 72,

(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 72, the Council must make policies and procedures 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.

Investments

39.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in



investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

40.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

41.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

42.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

43.(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 42 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.



Risk of Fraud

44. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

45. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

46. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

47. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and
- (b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

48.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

49.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance 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.

Annual Financial Statements

50.(1) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(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 all the financial information of the First Nation for the fiscal year.

(4) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(6) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 54(1).

Special Purpose Reports

51.(1) The director of finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

52.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

53.(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.

Assurance Requirements

54.(1) The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal-year end.

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

(3) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 51.

Review of Audited Annual Financial Statements

55.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time 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

56.(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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.



(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

57.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements for the previous fiscal year, and
- (b) any special purpose reports referred to in section 51, including the auditor's report.

(4) The chief administrative officer 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, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

58. The Council must establish policies and procedures to ensure that 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.

Record Keeping

59. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and



- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

60. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

61. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

62. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 65; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

63. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,



- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

64. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

65.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
 - (b) the regular, periodic inspection of First Nation tangible capital assets;
 - (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
 - (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
 - (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2)** The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

66.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.



(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

67. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

68.(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 applicable policies and procedures referred to in section 20,

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 chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

69.(1) If a report is made to the chief administrative officer under subsection 68(3), the chief administrative officer 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 68, 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 Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

70.(1) All reasonable steps must be taken by the chief administrative officer, 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 68 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 68 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 68 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 68; and

(c) concerning the fair treatment of a person against whom a report has been made under section 68.

Liability for Improper Use of Money

71.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(d) of the Act 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

72.(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.

PART VII - Miscellaneous

FMB Standards

73.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Other Revenues

74.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

75.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Coming into Force

76.(1) This section and the operative portions of sections 1-6, 23, 26, 28, 46-50, 52-56, 60 and 73-75 come into force on the day after this Law is approved by the FMB under section 9 of the Act.

(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 19(1), 20, 21(1-3), 22(2),(3) and (5), 24, 25, 29, 57 and 68-71 come into force on January 1, 2022.

(3) The remaining provisions of this Law come into force

(a) on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority, or

(b) on such earlier date or dates established by resolution of the Council.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of October, 2020 at Potlotek, in the Province of Nova Scotia at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Wilbert Marshall

Councillor Anita Basque

Councillor Jeremy Basque

Councillor Quentin Doucette

Councillor James Marshall

Councillor Wayne Johnson

Councillor Basil Johnson

Councillor Blayne Murray



WAGMATCOOK FIRST NATION
FINANCIAL ADMINISTRATION LAW,
2021

[April 1, 2019 Standards]



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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 Wagmatcook 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 Wagmatcook First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Wagmatcook First Nation Financial Administration Law, 2021*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 52;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

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

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 11;





- "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;
- "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 Wagmatcook First Nation;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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 23;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "multi-year financial plan" means the plan referred to in section 25;
- "officer" means the senior manager, chief financial officer and any other employee of the First Nation designated by the Council as an officer;
- "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;
- "senior manager" means the person appointed senior manager under section 17;
- "special purpose report" means a report described in section 51;
- "standards" means the standards established from time to time under the Act; and



"strategic plan" means the plan referred to in section 24.

(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.

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 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 First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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;

(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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.





(3) The Council must not establish any policies or procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 51(2) of this Law.

(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 ensure that all procedures made under this Law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the senior manager.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the chief 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 chief financial officer, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;

(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;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this Law under section 75 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.



DIVISION 3 - Officers and Employees

Senior manager

17.(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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the senior manager under this Law; and
- (g) 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 (except the approval of procedures made under this Law)

- (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.

Chief financial officer

18.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the chief 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;





- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 48, the quarterly financial statements required in section 49 and the draft annual financial statements required in section 50;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the chief financial officer under this Law; and
- (m) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the senior manager, 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 or agent of the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

19.(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 chief financial officer 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

Policy/Procedure for Conflicts of Interest

- 20.(1)** The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.
- (2) The policies and procedures referred to in subsection (1) must provide for the following:
 - (a) defining private interests that could result in a conflict of interest;
 - (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
 - (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
 - (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
 - (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.





Conduct of Councillors

21.(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, policies, procedures 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 applicable policy and procedure made under section 20.

(2) Annually a councillor must file with the senior manager a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy; and
- (e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, etc.

22.(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, and
- (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 and procedures of the First Nation, and

(c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 20.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

(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.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

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

Strategic Plan

24.(1) The Council must

(a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and

(b) review the strategic plan on a regular, periodic basis and revise it as necessary.





(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan

25.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before February 20 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before March 7 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the chief financial officer and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 21 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

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) On or before February 20 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.





(3) On or before March 7 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the chief financial officer and recommend an annual budget to the Council for approval.

(4) On or before March 21 of each year, the Council must review and approve the budget for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan 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 First Nation.

Amendments to Budgets

28.(1) The Council must approve any change to the budget.

(2) Subject to an emergency expenditure referred to in paragraph 32(c), unless there is a substantial and unforeseen 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 budget.

Policy for First Nation Information or Involvement

29. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including any budget deficits; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

30. The First Nation may establish any accounts in financial institutions as may be necessary and appropriate to manage the First Nation's financial assets.

Budget Approved Expenditures

31. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.





Required Policies and Procedures

32. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

33.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

34.(1) This section applies if the First Nation is a borrowing member.

(2) 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 Tangible Capital Asset Projects

35. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

Execution of Security Documents

36. A security granted by the First Nation must be signed by the Chief and a quorum of Council and by either the senior manager or the chief financial officer.



DIVISION 4 - Risk Management

Management of Business Activity

37.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

38.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief 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 72,

(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 72, the Council must make policies and procedures 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.

Investments

39.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.





(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

40.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

41.(1) The First Nation may make a loan to a member of the First Nation if

(a) the loan is made from a program approved by the Council, and

(b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).



Risk Assessment and Management

42.(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

43.(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 42 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.

Risk of Fraud

44. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

45. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

46. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

47. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and

(b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.





Monthly Financial Information

48.(1) The chief financial officer must prepare monthly 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 chief financial officer must provide the financial information in subsection (1) to the senior manager within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

49.(1) At the end of each quarter of the fiscal year, the chief 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 chief 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.

Annual Financial Statements

50.(1) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(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 all the financial information of the First Nation for the fiscal year.

(4) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(6) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 54(1).





Special Purpose Reports

51.(1) The chief financial officer must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The chief financial officer may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

52.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

53.(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.

Assurance Requirements

54.(1) The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal-year end to the Council.

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

(3) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 51.





Review of Audited Annual Financial Statements

55.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time 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

56.(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 and a quorum of Council,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the Chief financial officer, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

57.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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
 - (a) a description of the services and operations of the First Nation, and
 - (b) a progress report on any established objectives and performance measures of the First Nation.
- (3) The annual report referred to in subsection (1) must include or incorporate by reference
 - (a) the audited annual financial statements for the previous fiscal year, and
 - (b) any special purpose reports referred to in section 51, including the auditor's report.
- (4) 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, and

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

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

58. The Council must establish policies and procedures to ensure that 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.

Record Keeping

59. The Council must establish policies and procedures respecting

(a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and

(b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

60. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

61. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

62. In this Part,





"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 65; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

63. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,
- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

64. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

65.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
- (b) the regular, periodic inspection of First Nation tangible capital assets;
- (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:





- (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
- (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
- (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2) The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

66.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

67. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

- 68.(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 applicable policies and procedures referred to in section 20,





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

69.(1) If a report is made to the senior manager under subsection 68(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 68, 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

70.(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 68 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 68 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 and procedures

(a) for the recording and safeguarding of reports made under section 68 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 68; and

(c) concerning the fair treatment of a person against whom a report has been made under section 68.





Liability for Improper Use of Money

71.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(d) of the Act 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

72.(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.

PART VII - Miscellaneous

FMB Standards

73.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.





(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Other Revenues

74.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

75.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Coming into Force

76.(1) This section and the operative portions of sections 1-6, 23, 26, 28, 46-50, 52-56, 60 and 73-75 come into force on the day after this Law is approved by the FMB under section 9 of the Act.

(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 19(1), 20, 21(1-3), 22(2),(3) and (5), 24, 25, 29, 57 and 68-71 come into force on January 1, 2022.





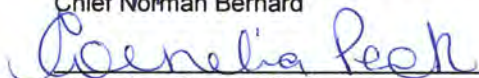
(3) The remaining provisions of this Law come into force

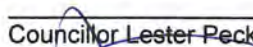
(a) on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority, or

(b) on such earlier date or dates established by resolution of the Council.

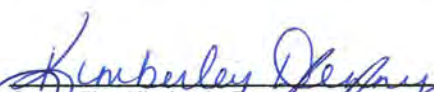
THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of March, 2021, at Wagmatcook, in the Province of Nova Scotia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

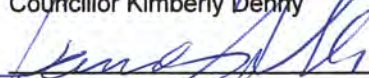

Chief Norman Bernard



Councillor Cornelia Peck


Councillor Lester Peck


Councillor Jason Pierro


Councillor Kimberly Denny


Councillor James Peck


Councillor Thomas Peck


Councillor Peter Pierro





Ontario



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Kettle and Stony Point First Nation in the Province of Ontario,

***Anishinaabeg Of Kettle & Stony Point First Nation
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ANISHINAABEG OF KETTLE & STONY POINT FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Anishinaabeg of Kettle & Stony Point First Nation duly enacts as follows:

1. This Law may be cited as the *Anishinaabeg Of Kettle & Stony Point First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law, 2015*; as amended by the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law Amending Law, 2016* and the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Amending Law, 2020*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Anishinaabeg of Kettle & Stony Point First Nation, (also known as the Chippewas of Kettle & Stony Point First Nation) being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Anishinaabeg of Kettle & Stony Point First Nation Property Taxation Law, 2015*; as amended by the *Anishinaabeg of Kettle & Stony Point First Nation Property Taxation Law Amending Law, 2016*;

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.



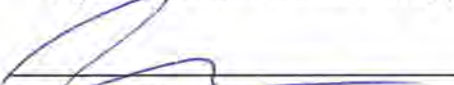
4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.
5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.
6. Where the First Nation wishes 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, including any Appendices, 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.




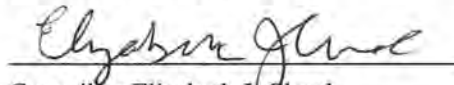
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 04 day of October, 2021, at Kettle & Stony Point First Nation, in the Province of Ontario.

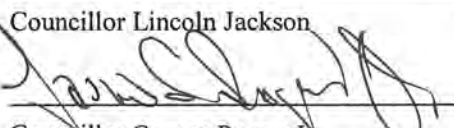
A quorum of Council consists of five (5) members of Council.


Chief Jason Henry

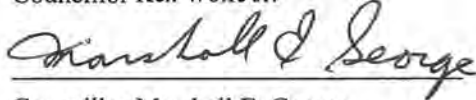

Councillor Melissa Monague


Councillor Elizabeth J. Cloud

Councillor Vince George

Councillor Lincoln Jackson

Councillor Carmen Rogers Jr.

Councillor Ken Wolfe Jr.


Councillor Marshall E. George

Councillor Ronald C. George

Councillor Jane Manning



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|-----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$780,382 |

TOTAL REVENUES	\$780,382
-----------------------	------------------

PART 2: EXPENDITURES

- | | |
|--|-----------|
| 1. General Government Expenditures | |
| a. Administrative | \$119,286 |
| 2. Protection Services | |
| a. Firefighting | \$71,362 |
| 3. Transportation | |
| a. Roads and Streets | \$143,139 |
| 4. Environment Health Services | |
| a. Water Purification and Supply | \$95,394 |
| b. Sewage Collection and Disposal | \$181,684 |
| c. Garbage Waste Collection and Disposal | \$161,713 |
| 5. Contingency Amounts | \$7,804 |

TOTAL EXPENDITURES	\$780,382
---------------------------	------------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0 |

BALANCE	\$0
----------------	------------



Appendix
Reserve Fund Balance

1. Capital Reserve Fund

Beginning balance as of January 1, 2021:	\$0
Transfers out	
a. to current year's revenues:	\$0
Transfers in	
a. from current year's revenues:	\$0
Interest earned in current year:	\$0
Ending balance as of December 31, 2021:	\$0



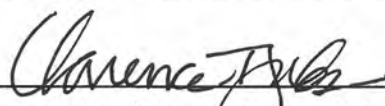
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Kettle and Stony Point First Nation in the Province of Ontario,

***Anishinaabeg of Kettle & Stony Point First Nation
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ANISHINAABEG OF KETTLE & STONY POINT FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Anishinaabeg of Kettle & Stony Point First Nation duly enacts as follows:

1. This Law may be cited as the *Anishinaabeg of Kettle & Stony Point First Nation Annual Tax Rates Law, 2021*.

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 *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law, 2015*; as amended by the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Amending Law, 2016* and the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Amending Law, 2020*

“First Nation” means the Anishinaabeg of Kettle & Stony Point First Nation, (also known as the Chippewas of Kettle & Stony Point 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Anishinaabeg of Kettle & Stony Point First Nation Property Taxation Law, 2015*; as amended by the *Anishinaabeg of Kettle & Stony Point First Nation Property Taxation Amending Law, 2016*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.



8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 04 day of October, 2021, at Kettle & Stony Point First Nation, in the Province of Ontario.

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

Chief Jason Henry

Councillor Melissa Monague

Councillor Elizabeth J. Cloud

Councillor Vince George

Councillor Lincoln Jackson

Councillor Carmen Rogers Jr.

Councillor Ken Wolfe Jr.

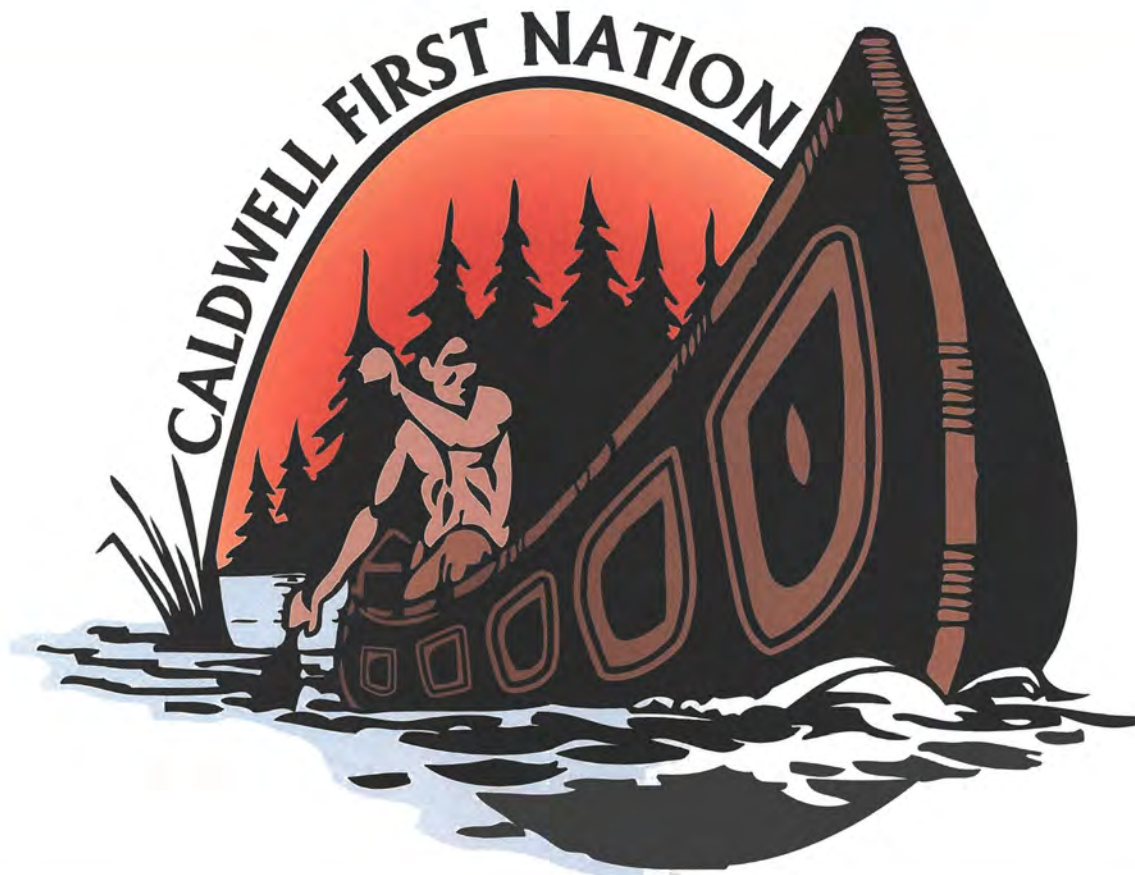
Councillor Marshall E. George

Councillor Ronald C. George

Councillor Jane Manning



SCHEDULE	
TAX RATE	
PROPERTY CLASS	Tax Rates (Rate per \$100 of Assessed Value)
Residential	1.27808



Caldwell Financial Administration Law, 2021

[2019 Standards]

Approved: February 25, 2021

Revised: N/A



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WHEREAS:

- A. The Council of Caldwell First Nation made the Caldwell Financial Administration By-Law, 2020 ("the By-Law") under section 83 of the Indian Act which was approved by the Minister on May 27, 2020;
- B. Caldwell First Nation became scheduled to the First Nations Fiscal Management Act ("the Act") on July 20, 2020;
- C. Under subsection 145.1(2) of the Act, the Caldwell Financial Administration By-Law, 2020 remains in force after Caldwell First Nation becomes scheduled to the Act until the By-Law is repealed or Caldwell First Nation makes a financial administration law under section 9 of the Act which is approved by the First Nations Financial Management Board;
- D. The Council of Caldwell First Nation considers it to be in the best interests of the First Nation to replace the By-Law with a financial administration law made and approved under section 9 of the Act; and
- E. The Council of Caldwell First Nation wishes to repeal and replace the *Caldwell Financial Administration By-law, 2020*.

NOW THEREFORE the Council of Caldwell First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Caldwell First Nation Financial Administration Law, 2021*.

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 5 of Part IV;
 - "auditor" means the auditor of the First Nation appointed under section 52;





“borrowing member” means a first nation that is a borrowing member under the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“Director of Operations” means the person appointed Director of Operations under section 17;

“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;

“Council” means the Council of the First Nation and includes the Chief of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“councillor” means a member of the Council of the First Nation and includes the Chief of the First Nation;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 11;

“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;

“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 Caldwell First Nation;

“First Nations Finance Authority” means the First Nations Finance Authority established under the Act;





“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“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 23;

“FMB” means the First Nations Financial Management Board established under the Act;

“FMB standards” means the standards established from time to time by the FMB under the Act;

“GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the director of operations, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

“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;

“senior financial officer” means the person appointed senior financial officer under section 18;

“special purpose report” means a report described in section 51;

“standards” means the standards established from time to time under the Act; and

“strategic plan” means the plan referred to in section 24.

- (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.

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 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 First Nation law, other than a code, this Law prevails.
- (2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

- 6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

- 7. (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;
 - (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 and Procedures

- 8. (1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.





- (2) The Council must establish policies and procedures respecting the acquisition, management, and safeguarding of First Nation assets.
- (3) The Council must not establish any policies or procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 51(2) of this Law.
- (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 ensure that all procedures made under this Law are
 - (a) consistent with, and made under the authority of, a policy approved by the Council, and
 - (b) approved by the Council or the Director of Operations.
- (6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9. (1) In this section,
- “entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;
- “expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and
- “remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.
- (2) Annually the Senior Financial Officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee





Interpretation

10. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

11. (1) The 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) For purposes of this section, an individual is considered to be 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 Committee.
- (4) The Council must establish policies and procedures
 - (a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,
 - (b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and
 - (c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).
- (5) 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.
- (6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty-six (36) consecutive months, with the Councillor(s)’s term(s) to align with election term of office.
- (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.
- (8) 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

12. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a Councillor.
- (2) If the Council appoints a non-councillor as chair of the Committee,
- (a) The Council must send to the chair notices and agendas of all Council meetings,
 - (b) on request of the chair, the Council must provide the chair with any materials or information provided to the Council respecting matters before it, and
 - (c) the chair may attend and speak at Council meetings.

Committee Procedures

13. (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 Senior Financial Officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.
- (5) The Director of Operations 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 Director of Operations or the Senior Financial Officer, or





- (b) it is a meeting with the auditor.
- 6) The Committee must meet
 - (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and
 - (b) as soon as practicable 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

- 14. (1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:
 - (a) to annually prepare or review Caldwell First Nation's Strategic Plan and a multi-year financial plan, report on the progress of both, and recommend to the Council any changes to the plans, for Council's approval;
 - (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;
 - (d) review the quarterly financial statements and recommend them to the Council for approval;
 - (e) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
 - (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
 - (g) perform any other duties of the Committee under this Law.





- (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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers, and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this Law under section 75 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Director of Operations

17. (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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
 - (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
 - (c) to oversee and administer the contracts of the First Nation;
 - (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
 - (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
 - (f) to perform any other duties of the Director of Operations under this Law; and
 - (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operations' duties specified in this Law.
- (3) The Director of Operations may assign the performance of any of the Director of Operations' duties or functions (except the approval of procedures made under this Law)
- (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.

Senior Financial Officer

18. (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 Director of Operations, 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, and internal controls are appropriately designed and operating effectively;
 - (b) to administer and maintain all charts of accounts of the First Nation;
 - (c) to prepare the draft annual budgets;





- (d) to prepare the monthly financial summary required in section 48, the quarterly financial statements required in section 49 and the draft annual financial statements required in section 50;
 - (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
 - (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
 - (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
 - (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
 - (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
 - (l) to perform any other duties of the Senior Financial Officer under this Law; and
 - (m) to carry out any other activities specified by the director of operations 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 Director of Operations, 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.





Organizational Structure

19. (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 Senior Financial Officer, 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

Policy/Procedure for Conflicts of Interest

20. (1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.
- (2) The policies and procedures referred to in subsection (1) must provide for the following:
- (a) defining private interests that could result in a conflict of interest;
 - (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
 - (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
 - (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
 - (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

Conduct of Councillors

21. (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, policies, procedures 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 applicable policies and procedures made under section 20.
- (2) Annually, a Councillor must file with the Director of Operations a written disclosure of his or her private interests which could result in a conflict of interest.





- (3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.
- (4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:
 - (a) remove the councillor from their assigned administrative responsibilities or portfolio;
 - (b) withhold the councillor's compensation or honoraria for a period of time;
 - (c) record the Council's displeasure in the Council minutes;
 - (d) take any other appropriate action authorized under any other First Nation law, code or policy; and
 - (e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, etc.

- 22. (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, and
 - (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 and procedures of the First Nation, and
 - (c) avoid conflicts of interest and comply with applicable policies and procedures made under section 20.
- (3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the Director of Operations or, in the case of the Director of Operations, to the chair of the Finance and Audit Committee.





- (4) The Council must incorporate the relevant provisions of this section into the following:
 - (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.
- (5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

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

Strategic Plan

- 24. (1) The Council must
 - (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members, and
 - (b) review the strategic plan on a regular, periodic basis and revise it as necessary.
- (2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.





Multi-year Financial Plan

25. (1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.
- (2) The multi-year financial plan must comply with the following:
 - (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
 - (b) be based on the projections of revenues, expenditures, and transfers between accounts;
 - (c) set out projected revenues, segregated by significant category;
 - (d) set out projected expenditures, segregated by significant category; and
 - (e) indicate 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.
- (3) 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 multi-year financial plan for the next fiscal year.
- (4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the Senior Financial Officer and recommend a multi-year financial plan to the Council for approval.
- (5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

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) 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 for the next fiscal year.
- (3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the Senior Financial Officer and recommend an annual budget to the Council for approval.
- (4) On or before March 31 of each year, the Council must review and approve the annual budget for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that
- (a) the multi-year financial plan 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 First Nation.

Amendments to Budgets

28. (1) The Council must approve any change to the budget.
- (2) Subject to an emergency expenditure referred to in paragraph 32(c), unless there is a substantial and unforeseen 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 budget.

Policy for First Nation Information or Involvement

29. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:
- (a) the strategic plan;
 - (b) the multi-year financial plan;
 - (c) the proposed annual budget, including any budget deficits; and
 - (d) extraordinary expenditures.





DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

30. The First Nation may establish any accounts in financial institutions as may be necessary and appropriate to manage the First Nation's financial assets.

Budget Approved Expenditures

31. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

32. The Council must establish policies and procedures respecting the following matters:
- (a) effective management and control of all First Nation cash, funds, and revenues, including internal controls for financial institution accounts and asset management;
 - (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
 - (c) expenditures for an emergency purpose which were not anticipated in the budget but which are not expressly prohibited by or under this Law or another First Nation law;
 - (d) management of advances, holdbacks, deposits and refunds;
 - (e) collection and charging of interest;
 - (f) writing off and extinguishing debts; and
 - (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

33. (1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management, and use of borrowed funds by the First Nation.
- (2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.





Borrowing Member Requirements

34. (1) This section applies if the First Nation is a borrowing member.
- (2) 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 Tangible Capital Asset Projects

35. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

Execution of Security Documents

36. (1) A security granted by the First Nation must be signed by a councillor designated by the Council and by either the Director of Operations or the Senior Financial Officer.

DIVISION 4 - Risk Management

Management of Business Activity

37. (1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.
- (2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

38. (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 72,
- (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 72, the Council must make policies and procedures 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.

Investments

- 39. (1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.
- (2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.
- (3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.
- (4) If the First Nation is authorized 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 investment management strategy approved by the Council under subsection (2).
- (5) Despite any other provision in this Law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.





- (6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

40. (1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.
- (2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

41. (1) The First Nation may make a loan to a member of the First Nation if
 - (a) the loan is made from a program approved by the Council, and
 - (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.
- (2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.
- (3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

42. (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

43. (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 42 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.

Risk of Fraud

44. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

45. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

46. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

47. 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 all other revenues of the First Nation separately from other moneys of the First Nation, and
 - b. provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Summary

48. (1) The Senior Financial Officer must prepare a monthly financial summary 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 Director of Operations within a reasonable period of time following the end of the month for which the information was prepared.





Quarterly Financial Statements

49. (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 Finance and Audit Committee and the Council 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.

Annual Financial Statements

50. (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.
- (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 all the financial information of the First Nation for the fiscal year.
- (4) The Senior Financial Officer must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.
- (5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.
- (6) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 54(1).

Special Purpose Reports





51. (1) The Senior Financial Officer must prepare 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 9;
 - (c) a report setting out all debts or obligations forgiven by the First Nation; and
 - (d) any other report required under the Act or an agreement.
- (2) The Senior Financial Officer may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

52. (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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

53. (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.





Assurance Requirements

- 54. (1) The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal-year end.
- (2) The auditor must conduct the audit of the annual financial statements in accordance with Canadian generally accepted auditing standards.
- (4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 51.

Review of Audited Annual Financial Statements

- 55. (1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.
- (3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

- 56. (1) Before the annual financial statements referred to in both sections 52 and 53 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.
- (2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.





Annual Report

57. (1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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
- (a) a description of the services and operations of the First Nation, and
 - (b) a progress report on any established objectives and performance measures of the First Nation.
- (3) The annual report referred to in subsection (1) must include or incorporate by reference
- (a) the audited annual financial statements referred to in sections 52 and 53 for the previous fiscal year, and
 - (b) any special purpose reports referred to in section 51, including the auditor's report.
- (4) 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, and
 - (b) to the First Nations Finance Authority as soon as practicable after the report's publication if the First Nation is a borrowing member.
- (5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

58. The Council must establish policies and procedures to ensure that 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.





Record Keeping

59. The Council must establish policies and procedures respecting
- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and
 - (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors, or agents of the First Nation.

Account Records

60. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, 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 Revenue Management Implementation Regulations as amended by the Financing Secured by Other Revenues Regulations.

Information Technology

61. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

62. In this Part,
- “First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 65; and

“tangible capital asset project” means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

63. The Council must take reasonable steps to ensure that First Nation tangible capital assets are
- (a) recorded in an assets register,
 - (b) adequately safeguarded,
 - (c) maintained in accordance with a life-cycle management program described in this Part, and
 - (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Asset Reserve Fund

64. The Council must establish and manage a tangible capital asset reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

65. (1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:
- (a) the development, maintenance, and updating of an assets register for First Nation tangible capital assets;
 - (b) the regular, periodic inspection of First Nation tangible capital assets;
 - (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and





- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
 - (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2) The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

66. (1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.
- (2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

67. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI – Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

68. (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 applicable policies and procedures referred to in section 20, 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

69. (1) If a report is made to the Director of Operations under subsection 68(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 68, 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

70. (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 68 is kept confidential to the extent practicable in all the circumstances.
- (2) A person who makes a report in good faith under section 68 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 and procedures
 - (a) for the recording and safeguarding of reports made under section 68 and any records prepared during the inquiry or investigation into those reports;
 - (b) for the inquiry or investigation into reports made under section 68; and
 - (c) concerning the fair treatment of a person against whom a report has been made under section 68.

Liability for Improper Use of Money

71. (1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(d) of the Act 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

72. (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.





PART VII - Miscellaneous

FMB Standards

73. (1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.
- (2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Other Revenues

74. (1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.
- (2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB.
 - (a) the powers and authorities described in subsection 53(2), of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
 - (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

75. (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
 - (c) to determine if it facilitates effective and sound financial administration of the First Nation; and
 - (d) to identify any amendments to this Law that may better serve this objective.
- (2) The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendment of this Law.





- (3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.
- (4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Repeal

76. *The Caldwell Financial Administration By-Law, 2020* is repealed.

Coming into Force

- 77. (1) This section and the operative portions of sections 1-6, 7, 10, 11(1), 17(1), 18(1), 19(1), 20, 21(1-3), 22(2),(3) and (5), 23-26, 28, 29, 46-50, 52-57, 60, 68-71 and 73-76 come into force the day after this Law is approved by the FMB under section 9 of the Act.
- (2) The remaining provisions of this Law come into force
 - (a) on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority, or
 - (b) on such earlier date or dates established by resolution of the Council.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16 day of March, 2021, at Caldwell in Leamington, in the Province of Ontario at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Councillor Robyn ^{Perkins}~~Van Oirschot~~

Councillor Stanley Scott

Councillor Steven Simpson

Councillor James Peters





First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Georgina Island First Nation in the Province of Ontario.

Chippewas of Georgina Island First Nation
Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 29th day of April, 2021

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CHIPPEWAS OF GEORGINA ISLAND FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Chippewas of Georgina Island First Nation duly enacts as follows:

1. This Law may be cited as the *Chippewas of Georgina Island First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Chippewas of Georgina Island First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.



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.


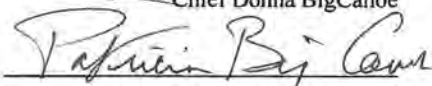
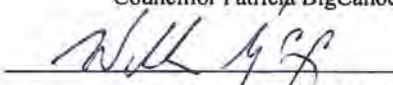
12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(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 26 day of April, 2021, at Georgina Island, in the Province of Ontario.

A quorum of Council consists of Three (3) members of Council.


Chief Donna BigCanoe

Councillor Patricia BigCanoe

Councillor William McCue


Councillor Benson BigCanoe

Councillor Dylan BigCanoe



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax Georgina Island Tax District	\$ 439,447
b. Property Tax Snake and Fox Islands Tax District	\$ 313,551

TOTAL REVENUES: **\$752,998**



PART 2: EXPENDITURES GEORGINA ISLAND TAX DISTRICT

1. General Government Expenditures

a. Tax administration	\$32,000
b. MPAC	\$15,000
c. Assessment Review Board	\$6,000
d. Other General Government	\$5,000

2. Protection Services

a. Firefighting	\$80,000
b. Other Protective Services	\$20,000

3. Transportation

a. Roads and Streets	\$87,000
b. Other Transportation - Trails	\$10,000

4. Environment Health Services

a. Garbage Waste Collection and Disposal	\$22,000
b. Recycling	\$22,000
c. Other Environmental Services	\$103,000
d. Landfill operations	\$15,000

5. Grants

a. Economic Development Grants	\$11,561
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6. Contingency Amounts

a. Contingency Amounts	\$21,428
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TOTAL EXPENDITURES: \$449,989



EXPENDITURES SNAKE AND FOX ISLAND TAX DISTRICT

1. General Government Expenditures	
a. Tax administration	\$33,000
b. MPAC	\$17,500
c. Assessment Review Board	0
d. Other General Government	\$7,000
2. Protection Services	
a. 911	\$6,000
3. Transportation	
a. Parking	\$15,000
b. Other Transportation	\$34,000
4. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$95,000
b. Recycling	\$10,000
c. Other Environmental Services	\$85,000
5. Contingency Amounts	
a. Contingency Amounts	\$15,125
TOTAL EXPENDITURES:	\$317,625

PART 3: ACCUMULATED SURPLUS/DEFICIT

1a. Accumulated Surplus – revenues carried forward from the previous budget year (GI Tax District)	\$10,542
1b. Accumulated Surplus – revenue expenditures carried forward from the previous budget year (S&F Tax District)	\$4,074
BALANCE	\$ 0



First Nations Tax Commission
Commission de la fiscalité des premières nations

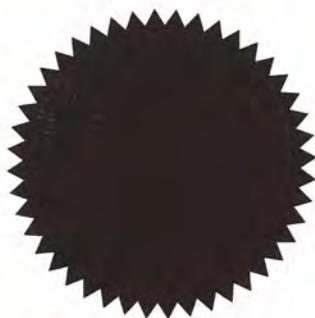
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Georgina Island First Nation in the Province of Ontario.

***Chippewas of Georgina Island First Nation
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 29th day of April, 2021

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**CHIPPEWAS OF GEORGINA ISLAND FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Chippewas of Georgina Island First Nation duly enacts as follows:

1. This Law may be cited as the *Chippewas of Georgina Island First Nation Annual Tax Rates Law, 2021*.

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 *Chippewas of Georgina Island First Nation Property Assessment Law, 2018*;

“First Nation” means the Chippewas of Georgina Island 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Chippewas of Georgina Island First Nation Property Taxation Law, 2018*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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 seven hundred and fifty dollars (\$750), the taxable property shall be taxed at seven hundred and fifty dollars (\$750) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

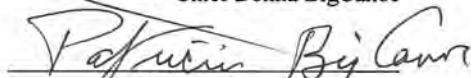


9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of April, 2021, at Georgina Island, in the Province of Ontario.

A quorum of Council consists of Three (3) members of Council.


Chief Donna BigCanoe


Councillor Patricia BigCanoe


Councillor William McCue


Councillor Benson BigCanoe


Councillor Dylan BigCanoe



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$100 of Assessed Value
Georgina Island Tax District	
1 Residential	0.72494
3 Commercial	1.35533
5 Pipeline	1.45373
Snake and Fox Island Tax District	
1 Residential	0.55565



SAGAMOK ANISHNAWBEK
FINANCIAL ADMINISTRATION LAW,
2020 #2

[April 1, 2019 Standards]



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WHEREAS the United Nations declaration on the Rights of Indigenous Peoples declares that:

“Article 3:

Indigenous peoples have the right to self-determination. By virtue of that right they freely determine their political status and freely pursue their economic, social and cultural development.

Article 4:

Indigenous peoples, in exercising their right to self-determination, have the right to autonomy or self-government in matters relating to their internal and local affairs, as well as ways and means for financing their autonomous functions.

Article 37:

1. Indigenous peoples have the right to the recognition, observance and enforcement of treaties, agreements and other constructive arrangements concluded with States or their successors and to have States honour and respect such treaties, agreements and other constructive arrangements.
2. Nothing in this Declaration may be interpreted as diminishing or eliminating the rights of indigenous peoples contained in treaties, agreements and other constructive arrangements

Article 38:

States in consultation and cooperation with indigenous peoples, shall take the appropriate measures, including legislative measures, to achieve the ends of this Declaration”

WHEREAS 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

WHEREAS the Council of Sagamok Anishnawbek considers it to be in the best interests of the First Nation to make a law for such purposes; and

WHEREAS the Council of Sagamok Anishnawbek wishes to repeal and replace the *Sagamok Anishnawbek Financial Administration Law, 2020* enacted on March 3, 2020.

NOW THEREFORE the Council of Sagamok Anishnawbek enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Sagamok Anishnawbek Financial Administration Law, 2020* #2.



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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 56;

"borrowing member" means a first nation that is a borrowing member 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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"director of finance" means the person appointed director of finance under section 18;

"director of operations" means the person appointed director of operations under section 17;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 11;

"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;

"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 Sagamok Anishnawbek;

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



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

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"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;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

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

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the First Nation;

"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 26;

"officer" means the director of operations, director of finance, tax administrator, director of governance, director of HR and shared services, director of education, director of lands, resource and environment, director of community wellness, director of planning and infrastructure and any other employee of the First Nation designated by the Council as an officer;

"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;

"special purpose report" means a report described in section 55;

"standards" means the standards established from time to time under the Act;

"strategic plan" means the plan referred to in section 25; and

"tax administrator" means the person appointed tax administrator under section 19 or 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.

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 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 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

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 55(2) of this Law.



(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 ensure that all procedures made under this Law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the director of operations.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures



(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the non-Chief and Council Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months and, as long as the Committee members terms remain staggered, Chief and Council members appointed to the Committee must be appointed as soon as possible following their election to Chief and Council and will serve on the Committee to the end of their term on Chief and Council.

(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.

(8) 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

12. (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

13.(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 director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations or the director of finance 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 director of finance, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;

(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;

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

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



(f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and

(g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

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

(f) conduct a review of this Law under section 80 and, where appropriate, recommend amendments to the Council; and

(g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Director of operations

17.(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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the director of operations under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operations' duties specified in this Law.

(3) The director of operations may assign the performance of any of the director of operations' duties or functions (except the approval of procedures made under this Law)

- (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.

Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of operations, the director of finance 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 51, the quarterly financial statements required in section 52 and the draft annual financial statements required in sections 53 and 54;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;



- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the director of finance under this Law; and
- (m) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the director of operations, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of finance, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the director of finance the draft and amended budgets for the component of the budget respecting local revenues;
- (c) to recommend to the director of finance the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the director of operations, director of finance, Finance and Audit Committee and the Council respecting local revenues matters;



(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) 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 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

20.(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 director of finance, 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

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

- (a) defining private interests that could result in a conflict of interest;
- (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
- (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

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, policies, procedures 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 applicable policy and procedure made under section 21.

(2) Annually a councillor must file with the director of operations a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;



- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy;
- (e) use any legal means available to it to remedy the situation.

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, and
- (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 and procedures of the First Nation, and
- (c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 21.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (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.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

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.

Strategic Plan

- 25.(1)** The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan

26.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

- (2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before February 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 28 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.



(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual Budget

27.(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) On or before February 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 28 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.

(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

(5) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the budget respecting the First Nation's local revenues.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting the First Nation's local revenues and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues,
- (b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Budgets

29.(1) The Council must approve any change to the budget.



(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen 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 Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the First Nations Tax Commission standards.

Policy for First Nation Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including
 - (i) any budget deficits, and
 - (ii) any component of the annual budget respecting the First Nation's local revenues; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

32.(1) The First Nation must establish a separate local revenue account in a financial institution for money from local revenues.

(2) The First Nation may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage the First Nation's financial assets.

Local Revenue Expenditures

33. Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

Budget Approved Expenditures

34. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

35. The Council must establish policies and procedures respecting the following matters:



- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

36.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

37.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(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

38. The Council must establish policies and procedures 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 Part V.



Execution of Security Documents

39.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the director of operations or the director of finance.

(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.

DIVISION 4 - Risk Management

Management of Business Activity

40.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

41.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 76,

(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 76, the Council must make policies and procedures 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.

Investments

42.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds; and

(b) local revenues.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

43.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

44.(1) The First Nation may make a loan to a member of the First Nation if

(a) the loan is made from a program approved by the Council, and

(b) the program provides for universal accessibility, has published terms and conditions, and is transparent.



(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

45.(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

46.(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 45 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.

Risk of Fraud

47. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

48. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

49. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

50.(1) The director of finance must account for local revenues of the First Nation separately from other moneys of the First Nation.



(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and

(b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

51.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the director of operations within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

52.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance 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.

Annual Financial Statements

53.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of the First Nation for the fiscal year.



(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 58(1).

Local Revenues Annual Financial Statements

54.(1) The director of finance must prepare, at least once each calendar year, separate annual financial statements respecting the First Nation's local revenues in accordance with the FMB's *Local Revenue Financial Reporting Standards*.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the FMB's *Local Revenue Financial Reporting Standards*.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB's *Local Revenue Financial Reporting Standards* permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

55.(1) The director of finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

56.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

57.(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.

Assurance Requirements

58.(1) The auditor must provide an audit report on the annual financial statements referred to in section 53 not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 54 must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 53 and 54 in accordance with Canadian generally accepted auditing standards.

(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 55.

Review of Audited Annual Financial Statements

59.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

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

Access to Annual Financial Statements

60.(1) Before the annual financial statements referred to in both sections 53 and 54 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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 53 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 following documents 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:

- (a) the audited annual financial statements respecting local revenues referred to in section 54; or
- (b) the audited annual financial statements referred to in section 53 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

61.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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
- (a) a description of the services and operations of the First Nation, and
 - (b) a progress report on any established objectives and performance measures of the First Nation.
- (3) The annual report referred to in subsection (1) must include or incorporate by reference
- (a) the audited annual financial statements referred to in sections 53 and 54 for the previous year, and
 - (b) any special purpose reports referred to in section 55, including the auditor's report.
- (4) 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, and
 - (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.



(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

62. The Council must establish policies and procedures to ensure that 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.

Record Keeping

63. The Council must establish policies and procedures respecting

(a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and

(b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

64.(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 *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

65. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

66. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 69; and

“tangible capital asset project” means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

67. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

(a) recorded in an assets register,

(b) adequately safeguarded,

(c) maintained in accordance with a life-cycle management program described in this Part, and

(d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

68. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

69.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

(a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;

(b) the regular, periodic inspection of First Nation tangible capital assets;

(c) for routine maintenance of First Nation tangible capital assets, preparation of the following:

(i) a plan for annual scheduling of required maintenance for the next fiscal year;

(ii) short and long-term forecasting of estimated costs; and



- (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
- (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2) The Council must establish policies and procedures respecting
 - (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

70.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

71. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

72.(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 applicable policies and procedures referred to in section 21,

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

73.(1) If a report is made to the director of operations under subsection 72(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 72, 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

74.(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 72 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 72 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 and procedures

(a) for the recording and safeguarding of reports made under section 72 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 72; and

(c) concerning the fair treatment of a person against whom a report has been made under section 72.



Liability for Improper Use of Money

75.(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

76.(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.

PART VII - Miscellaneous

FMB Standards

77.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.



Delegated Authority for Local Revenues

78.(1) This section applies to the First Nation only if it is

- (a) making local revenue laws under subsection 5(1) of the Act, or
- (b) using its local revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

Delegated Authority for Other Revenues

79.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

80.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.



(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

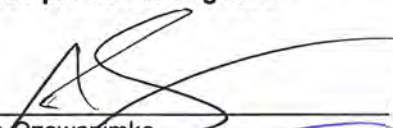
Repeal

81. The *Sagamok Anishnawbek Financial Administration Law, 2020* enacted on March 3, 2020 is repealed.

Coming into Force

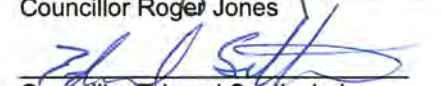
82. This Law comes into force on the day after it is approved by the FMB under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of December, 2020, at Sagamok, in the Province of Ontario at a duly called and conducted Council meeting at which the required quorum of Six (6) members of Council was present throughout.


Chief Alan Ozawaumke


Councillor Michael Abitong


Councillor Roger Jones


Councillor Edward Southwind

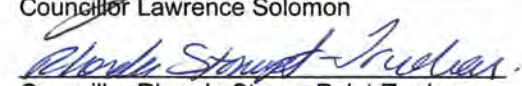

Councillor Angus Toulouse


Councillor Garnette Trudeau


Councillor Anna Marie Abitong


Councillor Bernadette Carol Eshkakogan


Councillor Lawrence Solomon


Councillor Rhonda Stoney Point-Trudeau


Councillor Sheldon Toulouse


Councillor Harvey Trudeau



TAYKWA TAGAMOU NATION
FINANCIAL ADMINISTRATION LAW,
2020

[April 1, 2019 Standards]



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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 Taykwa Tagamou Nation considers it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Taykwa Tagamou Nation wishes to repeal and replace the *Taykwa Tagamou Nation ("TTN") Financial Administration Law, 2017* (as amended in 2018).

NOW THEREFORE the Council of Taykwa Tagamou Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Taykwa Tagamou Nation Financial Administration Law, 2020*.

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* (S.C. 2005, c.9);

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 56;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;



- “director of finance” means the person appointed director of finance under section 18;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 11;
- “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;
- “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 Taykwa Tagamou Nation;
- “First Nations Finance Authority” means the First Nations Finance Authority established under the Act;
- “First Nations Tax Commission standards” means the standards established from time to time by the Commission under the Act;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;
- “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;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “FMB standards” means the standards established from time to time by the FMB under the Act;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of the First Nation;
- “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 26;



“officer” means the chief administrative officer, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“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;

“special purpose report” means a report described in section 55;

“standards” means the standards established from time to time under the Act;

“strategic plan” means the plan referred to in section 25; and

“tax administrator” means the person appointed tax administrator under section 19 or 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.

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 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 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

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

- 7.(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;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 55(2) of this Law.

(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 ensure that all procedures made under this Law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.



DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
- (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;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;



- (f) conduct a review of this Law under section 80 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the chief administrative officer under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this Law)

- (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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.



Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 51, the quarterly financial statements required in section 52 and the draft annual financial statements required in sections 53 and 54;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the director of finance under this Law; and
- (m) to carry out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee,



contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of finance, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the director of finance the draft and amended budgets for the component of the budget respecting local revenues;
- (c) to recommend to the director of finance the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the chief administrative officer, director of finance, Finance and Audit Committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the chief administrative officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator 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

20.(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 chief administrative officer, the director of finance, 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 chief administrative officer 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 chief administrative officer 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

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

(a) defining private interests that could result in a conflict of interest;

(b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;

(c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;

(d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.



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, policies, procedures 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 applicable policy and procedure made under section 21.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy;
- (e) use any legal means available to it to remedy the situation.

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, and
- (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 and procedures of the First Nation, and

(c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 21.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

(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.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

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.

Strategic Plan

25.(1) The Council must

(a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and

(b) review the strategic plan on a regular, periodic basis and revise it as necessary

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.



Multi-year Financial Plan

26.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual Budget

27.(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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.



(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

(5) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the budget respecting the First Nation's local revenues.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting the First Nation's local revenues and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues,
- (b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Budgets

29.(1) The Council must approve any change to the budget.

(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen 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 Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the First Nations Tax Commission standards.

Policy for First Nation Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including
 - (i) any budget deficits, and



- (ii) any component of the annual budget respecting the First Nation's local revenues; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

32.(1) The First Nation must establish a separate local revenue account in a financial institution for money from local revenues

(2) The First Nation may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage the First Nation's financial assets.

Local Revenue Expenditures

33. Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

Budget Approved Expenditures

34. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

35. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

36.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.



(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

37.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(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

38. The Council must establish policies and procedures 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 Part V.

Execution of Security Documents

39.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

(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.

DIVISION 4 - Risk Management

Management of Business Activity

40.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

41.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).



(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 76,

(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 76, the Council must make policies and procedures 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.

Investments

42.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments



in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) local revenues.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

43.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

44.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

45.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

46.(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 45 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.

Risk of Fraud

47. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

48. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

49. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

50.(1) The director of finance must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and

(b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

51.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

52.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance 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.

Annual Financial Statements

53.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of the First Nation for the fiscal year.

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 58(1).

Local Revenues Annual Financial Statements

54.(1) The director of finance must prepare, at least once each calendar year, separate annual financial statements respecting the First Nation's local revenues in accordance with the FMB's *Local Revenue Financial Reporting Standards*.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the FMB's *Local Revenue Financial Reporting Standards*.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB's *Local Revenue Financial Reporting Standards*



permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

55.(1) The director of finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

56.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

57.(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.

Assurance Requirements

58.(1) The auditor must provide an audit report on the annual financial statements referred to in section 53 not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 54 must be audited by the auditor at least once every calendar year.



(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 53 and 54 in accordance with Canadian generally accepted auditing standards.

(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 55.

Review of Audited Annual Financial Statements

59.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

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

Access to Annual Financial Statements

60.(1) Before the annual financial statements referred to in both sections 53 and 54 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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 53 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 following documents 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:

- (a) the audited annual financial statements respecting local revenues referred to in section 54; or
- (b) the audited annual financial statements referred to in section 53 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.



Annual Report

61.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

(a) a description of the services and operations of the First Nation, and

(b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

(a) the audited annual financial statements referred to in sections 53 and 54 for the previous year, and

(b) any special purpose reports referred to in section 55, including the auditor's report.

(4) The chief administrative officer 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, and

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

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

62. The Council must establish policies and procedures to ensure that 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.

Record Keeping

63. The Council must establish policies and procedures respecting

(a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and

(b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.



Account Records

64.(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 *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

65. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

66. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 69; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

67. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

(a) recorded in an assets register,



- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

68. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

69.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
 - (b) the regular, periodic inspection of First Nation tangible capital assets;
 - (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
 - (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
 - (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2) The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

70.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.



(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

71. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

72.(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 applicable policies and procedures referred to in section 21,

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 chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

73.(1) If a report is made to the chief administrative officer under subsection 72(3), the chief administrative officer 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 72, 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 Committee under this section, including the Committee's recommendations, if any.



Protection of Parties

74.(1) All reasonable steps must be taken by the chief administrative officer, 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 72 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 72 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 72 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 72; and

(c) concerning the fair treatment of a person against whom a report has been made under section 72.

Liability for Improper Use of Money

75.(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

76.(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.

PART VII - Miscellaneous

FMB Standards

77.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Local Revenues

78.(1) This section applies to the First Nation only if it is

- (a) making local revenue laws under subsection 5(1) of the Act, or
- (b) using its local revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

Delegated Authority for Other Revenues

79.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that



third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

80.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Repeal

81. The *Taykwa Tagamou Nation ("TTN") Financial Administration Law, 2017* (as amended in 2018) is repealed.



Coming into Force

82. This entire Law comes into force on the day after it is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of March, 2020, at Cochrane, in the Province of Ontario at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Daniel Archibald

Councillor Howard Archibald

Councillor Victor Linklater

Councillor Derek Archibald

Councillor Garfield Mark

Councillor Devon Archibald



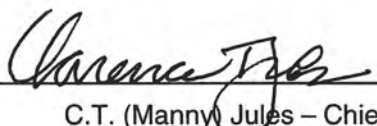
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Wasauksing First Nation in the Province of Ontario.

Wasauksing First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 23rd day of June, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WASAUKSING FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Wasauksing First Nation duly enacts as follows:

1. This Law may be cited as the *Wasauksing First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Wasauksing First Nation Property Assessment Law, 2020*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Wasauksing First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Wasauksing First Nation Property Taxation Law, 2020*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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.

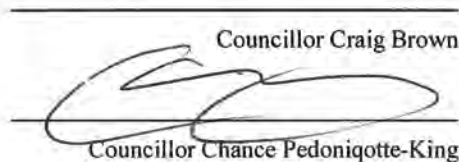
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

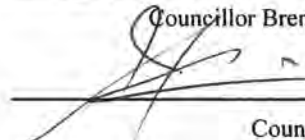
THIS LAW IS HEREBY DULY ENACTED by Council on the 8 day of June, 2021, at Wasauksing First Nation, in the Province of Ontario.

A quorum of Council consists of four (4) members of Council.


Chief Warren Tabobondung


Councillor Brent Tabobandung


Councillor Craig Brown


Councillor Joel King


Councillor Chance Pedoniqotte-King



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$481,988
b. Property Transfer Tax Revenues	\$10,000
TOTAL REVENUES	\$491,988

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Professional Services	\$30,000
b. Tax Admin & Mgmt. Salaries/Benefits	\$83,000
c. Office Space/Rent	\$15,000
d. Governance/Council Support	\$5,000
e. Travel/Office Supplies	\$6,500
f. TAS Software Annual Fee	\$5,000
g. Administration	\$7,000
2. Protection Services	
a. Policing	\$5,000
b. Fire Services	\$60,000
c. Regulatory Measures	\$5,200
d. Emergency Planning	\$15,000
e. Other Protective Services	\$1,763
3. Transportation	
a. Grading	\$65,000
b. Snow Removal	\$11,000
c. Dust Control	\$9,000
d. Street Lighting	\$3,900
4. Community Development	
a. Land Rehabilitation and Beautification	\$15,000
5. Environment Health Services	
a. Septic Disposal (Lagoon Fees)	\$15,000
b. Waste Disposal (Transfer Station)	\$35,000
6. Other Services	
a. Health	\$15,000
7. Contingency Amount	\$42,699



11. Transfers into Reserve Funds	
a. Capital Infrastructure Improvement Reserve Fund	\$65,000
TOTAL EXPENDITURES	\$515,062

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$23,074
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BALANCE	\$0
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Note: The following are the 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 year:

a. Municipal Property Assessment Corporation	\$14,640
b. TAS	\$5,000



Appendix
Reserve Fund Balances

1. Capital Infrastructure Improvement Reserve Fund	
Beginning balance as of April 1, 2021 :	\$130,200
Transfers out	
a. to current year's revenues:	\$0
Transfers in	
a. from current year's revenues:	\$65,000
Interest earned in current year:	\$100
Ending balance as of March 31, 2022:	\$195,300



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Wasauksing First Nation in the Province of Ontario.

Wasauksing First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WASAUKSING FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Wasauksing First Nation duly enacts as follows:

1. This Law may be cited as the *Wasauksing First Nation Annual Tax Rates Law, 2021*.

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 *Wasauksing First Nation Property Assessment Law, 2020*;

“First Nation” means the Wasauksing 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” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Wasauksing First Nation Property Taxation Law, 2020*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.


7. The Schedule attached to this Law forms part of and is an integral part of this Law.



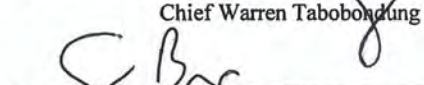
8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of May, 2021, at Wasauksing First Nation, in the Province of Ontario.

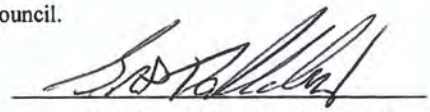
A quorum of Council consists of four (4) members of Council.



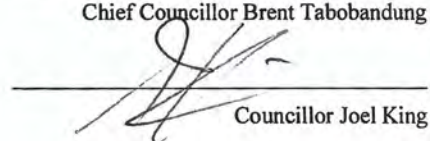
Chief Warren Tabobandung



Councillor Craig Brown



Chief Councillor Brent Tabobandung



Councillor Joel King

Councillor Chance Pedoniqotte-King



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$100 of Assessed Value
1 Residential	0.504196
2 Commercial	1.041585
3 Industrial	1.674003



Saskatchewan



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made
by the Carry the Kettle Nakoda Nation in the Province of Saskatchewan,

Carry the Kettle Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





CARRY THE KETTLE ANNUAL EXPENDITURE LAW, 2021

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Carry the Kettle duly enacts as follows:

1. This Law may be cited as the *Carry the Kettle Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Carry The Kettle Property Assessment and Taxation By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means Carry the Kettle, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Carry The Kettle Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2021 and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.



4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 28th day of July 2021 at Carry the Kettle Nakoda Nation in the Province of Saskatchewan.

A quorum of Council consists of FOUR (4) members of Council.

Chief Brady O'Watch

Counellor Shawn Spencer

Councilor Scott Eashappie

Councilor Conrad Medicine Rope

Councilor Morris Pasap

Councilor Orleen Saulteaux



SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|---------------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 681,668.81 |

TOTAL REVENUES	<u>\$ 681,668.81</u>
-----------------------	-----------------------------

PART 2: EXPENDITURES

- | | |
|-------------------------------------|---------------|
| 1. General Government Expenditures | \$ 613,501.93 |
| a. Executive and Legislative | |
| b. General Administrative | |
| c. Other General Government | |
| 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. Housing | |
| 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 Borrowing 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	\$ 68,166.88
TOTAL EXPENDITURES	<u>\$ 681,668.81</u>
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	<u>\$ 0</u>
BALANCE	<u>\$ 0</u>



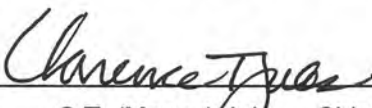
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Carry the Kettle Nakoda Nation in the Province of Saskatchewan,

Carry the Kettle Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





CARRY THE KETTLE ANNUAL TAX RATES LAW, 2021

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Carry the Kettle duly enacts as follows:

1. This Law may be cited as the *Carry the Kettle Annual Tax Rates Law, 2021*.

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 *Carry The Kettle Property Assessment and Taxation By-law*;

“First Nation” means the Carry the Kettle, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Carry The Kettle Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.



8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of July 2021 at Carry the Kettle Nakoda Nation in the Province of Saskatchewan.

A quorum of Council consists of FOUR (4) members of Council.



Chief Brady O'Watch



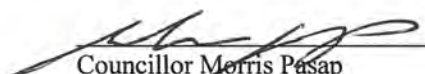
Councillor Shawn Spencer



Councillor Scott Eashappie



Councillor Conrad Medicine Rope



Councillor Morris Pasap

Councillor Orleen Saulteaux



SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Commercial & Industrial	18.308
Railway Right-of-Way & Pipeline	18.308



FINANCIAL ADMINISTRATION LAW 2020

CARRY THE KETTLE NAKODA NATION



No.	CTK-01
Department	Chief and Council
Issue/Effective Date	Approved May 17, 2019 Approved September 17, 2020



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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 Carry The Kettle First Nation considers it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Carry The Kettle First Nation wishes to repeal and replace the *Carry The Kettle Financial Administration Law, 2018*.

NOW THEREFORE the Council of Carry The Kettle enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Carry The Kettle Financial Administration Law, 2020*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 56;

"borrowing member" means a first nation that is a borrowing member 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 Carry the Kettle First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by Carry the Kettle First Nation under the *First Nations Land Management Act*;

"Council" means the Council of Carry the Kettle First Nation and includes the Chief of Carry the Kettle First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Councillor" means a member of the Council of Carry the Kettle First Nation and includes the Chief of Carry the Kettle First Nation;



- “Director of Finance” means the person appointed director of finance under section 18;
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 11;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of Carry the Kettle First Nation;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Carry the Kettle First Nation’s financial statements;
- “financial institution” means Carry the Kettle First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial records” means all records respecting the financial administration of Carry the Kettle First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means Carry the Kettle First Nation;
- “First Nation’s financial assets” means all money and other financial assets of Carry the Kettle First Nation;
- “First Nations Finance Authority” means the First Nations Finance Authority established under the Act;
- “First Nations Tax Commission standards” means the standards established from time to time by the Commission under the Act;
- “First Nation law” means any law, including any by-law or code, of Carry the Kettle First Nation made by the Council or the membership of Carry the Kettle 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;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “FMB standards” means the standards established from time to time by the FMB under the Act;
- “GAAP” means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- “local revenue account” means an account with a financial institution into which local revenues are deposited separately from other moneys of Carry the Kettle First Nation;



“local revenue law” means a local revenue law made by Carry the Kettle 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 26;

“officer” means the Director of Operations, Director of Finance, Tax Administrator and any other employee of Carry the Kettle First Nation designated by the Council as an officer;

“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;

“special purpose report” means a report described in section 55;

“standards” means the standards established from time to time under the Act;

“strategic plan” means the plan referred to in section 25; and

“tax administrator” means the person appointed tax administrator under section 19 or Carry the Kettle 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.

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 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 Carry the Kettle 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

6. This Law applies to the financial administration of Carry the Kettle First Nation.



PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(1) The Council is responsible for all matters relating to the financial administration of Carry the Kettle 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 Carry the Kettle 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;
- (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 Carry the Kettle First Nation; and
- (d) the approval of borrowing of Carry the Kettle First Nation.

Council Policies and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of Carry the Kettle First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of Carry the Kettle First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of Carry the Kettle First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 55(2) of this Law.

(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 ensure that all procedures made under this Law are:

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the Director of Operations.

(6) The Council must document all Carry the Kettle First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of Carry the Kettle First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Director of Finance must prepare a report separately listing the remuneration paid and expenses reimbursed by Carry the Kettle First Nation, and by any entity, to each Councillor whether such amounts are paid to the Councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

11.(1) The Committee of Carry the Kettle 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 Carry the Kettle First Nation.

(2) Upon recommendation of the FAC Chairperson, the Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of who must be independent of the financial management of Carry the Kettle First Nation.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with Carry the Kettle First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies and procedures:

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and



(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 Director of Finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.



(5) The Director of Operations or the Director of Finance 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 Director of Finance, or
- (b) it is a meeting with the auditor.

(6) The Committee must meet:

- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and
- (b) as soon as practicable 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

14.(1) The Committee must carry out the following activities in respect of the financial administration of Carry the Kettle First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of Carry the Kettle First Nation against the budget and report any significant variations to the Council;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.



(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of Carry the Kettle First Nation that is not otherwise specified to be its responsibility under this Law.

Audit and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight activities in respect of the financial administration of Carry the Kettle 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of Carry the Kettle First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this Law and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of Carry the Kettle First Nation.

DIVISION 3 - Officers and Employees

Director of Operations

17.(1) The Council must hire a person as Director of Operations of Carry the Kettle 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 Carry the Kettle First Nation, including the following duties:



- (a) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
 - (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
 - (c) to oversee and administer the contracts of the Carry the Kettle First Nation;
 - (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
 - (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
 - (f) to perform any other duties of the Director of Operation under this Law; and
 - (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Director of Operations duties specified in this Law.
- (3) The Director of Operations may assign the performance of any of the Director of Operations duties or functions (except the approval of procedures made under this Law)
- (a) to an officer or employee of Carry the Kettle First Nation, and
 - (b) with the approval of the Council, to a contractor or agent of Carry the Kettle 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.

Director of Finance

18.(1) The Council must hire a person as Director of Finance of Carry the Kettle First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Director of Operations, the Director of Finance is responsible for the day-to-day management of the systems of the financial administration of Carry the Kettle First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of Carry the Kettle First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the Tax Administrator, to prepare any draft amendments to the component of the budget respecting Carry the Kettle First Nation's local revenues;
- (d) to prepare the monthly financial information, the quarterly financial statements and the draft annual financial statements;



- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by Carry the Kettle First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to actively monitor compliance with the Act, this Law, any other applicable Carry the Kettle First Nation laws, applicable standards and any policies and procedures respecting the financial administration of Carry the Kettle First Nation;
- (i) to evaluate the financial administration systems of Carry the Kettle First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the Director of Finance under this Law; and
- (m) to carry out any other activities specified by the Director of Operations that are not contrary to the Act or inconsistent with the Director of Finance's duties under this Law.

(3) With the approval of the Director of Operations, the Director of Finance may assign the performance of any of the duties or functions of the Director of Finance to any officer, employee, contractor or agent of Carry the Kettle First Nation, but this assignment does not relieve the Director of Finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) If Carry the Kettle First Nation is collecting local revenues, the Council must appoint a person as Tax Administrator of Carry the Kettle First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Director of Finance, the Tax Administrator is responsible for performing the Tax Administrator's duties or functions under Carry the Kettle First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under Carry the Kettle First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the Director of Finance the draft and amended budgets for the component of the budget respecting local revenues;



- (c) to recommend to the Director of Finance the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the Director of Operations, Director of Finance, Finance and Audit Committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, Carry the Kettle First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the Tax Administrator under this Law.

(4) 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 to any officer, employee, contractor or agent of Carry the Kettle 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

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of Carry the Kettle First Nation.

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

- (a) all governance, management and administrative systems of Carry the Kettle 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 Carry the Kettle First Nation,
 - (ii) the Director of Operations, the Director of Finance, the Tax Administrator and other officers of Carry the Kettle 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 Carry the Kettle First Nation and a member of Carry the Kettle 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 Carry the Kettle First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of Carry the Kettle First Nation.

DIVISION 4 - Conduct Expectations

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

- (a) defining private interests that could result in a conflict of interest;
- (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
- (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

Conduct of Councillors

22. Refer to Tribunal Standards of Council Conduct in the Carry The Kettle Custom Election Act

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of Carry the Kettle First Nation,
- (b) a person acting under the delegated authority of the Council or Carry the Kettle First Nation, and
- (c) a member of a committee of the Council or Carry the Kettle First Nation who is not a Councillor.



(2) If a person is exercising a power, duty or responsibility relating to the financial administration of Carry the Kettle First Nation, that person must

- (a) comply with this Law, the Act, any other applicable Carry the Kettle First Nation law and any applicable standards,
- (b) comply with all policies and procedures of Carry the Kettle First Nation, and
- (c) avoid conflicts of interest and comply with any of the applicable policy and procedure made under section 21.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the Director of Operations or, in the case of the Director of Operations, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (a) the terms of employment or appointment of every officer or employee of Carry the Kettle First Nation;
- (b) the terms of every contract of a contractor of Carry the Kettle 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 Carry the Kettle First Nation.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.



PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of Carry the Kettle First Nation is April 1 to March 31 of the following year.

Strategic Plan

25.(1) The Council must

- (a) approve a strategic plan that sets out the long-term vision for Carry the Kettle First Nation and its members; and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of Carry the Kettle First Nation or Carry the Kettle First Nation's financial assets.

Multi-year Financial Plan

26.(1) The multi-year financial plan referred to in this section is to be used by Carry the Kettle First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the Director of Finance and recommend a multi-year financial plan to the Council for approval.



(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Consolidated Annual Budget

27.(1) The annual budget must encompass all the operations for which Carry the Kettle 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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft consolidated annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the Director of Finance and recommend an consolidated annual budget to the Council for approval.

(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

(5) On or before June 15 of each year, the Director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the budget respecting Carry the Kettle First Nation's local revenues.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting Carry the Kettle First Nation's local revenues and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting Carry the Kettle First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues,
- (b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and
- (c) the deficit does not have a negative impact on the credit worthiness of Carry the Kettle First Nation.



Amendments to Budgets

29.(1) The Council must approve any change to the budget.

(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen change in the forecasted revenues or expenses of Carry the Kettle First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of Carry the Kettle First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the First Nations Tax Commission standards.

Policy for First Nation Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of Carry the Kettle First Nation must be informed about or involved in consideration of

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including
 - (i) any budget deficits, and
 - (ii) any component of the annual budget respecting Carry the Kettle First Nation's local revenues; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

1.(1) The First Nation must establish a separate local revenue account in a financial institution for money from local revenues.

(2) The First Nation may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage the First Nation's financial assets.

Local Revenue Expenditures

2. Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.



Budget Approved Expenditures

3. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

4. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

5.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

6.(1) This section applies if Carry the Kettle First Nation is a borrowing member.

(2) If Carry the Kettle First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, Carry the Kettle First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) Carry the Kettle 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 Carry the Kettle 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

7. The Council must establish policies and procedures respecting the means by which members of Carry the Kettle First Nation must be informed about or involved in consideration of borrowing for new capital projects.

Execution of Security Documents

8.(1) Subject to subsection (2), a security granted by Carry the Kettle First Nation must be signed by a Councillor designated by the Council and by either the Director of Operations or the Director of Finance.

(2) A security granted by Carry the Kettle First Nation in respect of local revenues must be signed by a Councillor designated by the Council and by the Tax Administrator.

DIVISION 4 - Risk Management

Management of Business Activity

9.(1) If Carry the Kettle First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with Carry the Kettle First Nation carrying on those activities.

(2) The Council may approve Carry the Kettle First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

10.(1) Carry the Kettle First Nation must not give a guarantee unless the Council has considered the report of the Director of Finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Director of Finance must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of Carry the Kettle First Nation to honour the guarantee should it be required to do so.

(3) Carry the Kettle First Nation must not give an indemnity unless it is

(a) necessary and incidental to and included in another agreement to which Carry the Kettle First Nation is a party, or



(b) in relation to a security granted by Carry the Kettle First Nation that is authorized under this Law or another Carry the Kettle First Nation law.

(4) Subject to a resolution described in section 76, the Council must make policies and procedures 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 Carry the Kettle 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 Carry the Kettle First Nation.

Investments

11.(1) Carry the Kettle First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another Carry the Kettle First Nation law.

(2) If Carry the Kettle First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for Carry the Kettle First Nation's financial assets.

(4) If Carry the Kettle First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the Director of Finance to invest the First Nation's financial assets

- (a) as specifically approved by the Council, or
- (b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, Carry the Kettle First Nation may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) local revenues.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which Carry the Kettle First Nation may invest its funds.



Loans

12.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of Carry the Kettle First Nation's financial assets in accordance with the policies and procedures of Carry the Kettle First Nation.

Permitted Loans to Carry the Kettle First Nation Members

13.(1) Carry the Kettle First Nation may make a loan to a member of Carry the Kettle First Nation if:

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If Carry the Kettle First Nation intends to make loans to members of Carry the Kettle First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of Carry the Kettle First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

14.(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 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

15.(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 45 and any other risks associated with any assets, property or resources under the care or control of Carry the Kettle 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.



Risk of Fraud

16. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in Carry the Kettle First Nation.

Operational Controls

17. The Council must establish policies and procedures respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Carry the Kettle First Nation's operations.

DIVISION 5 - Financial Reporting

GAAP

18. All accounting practices of Carry the Kettle First Nation must comply with GAAP.

Separate Accounting

19.(1) The Director of Finance must account for local revenues of Carry the Kettle First Nation separately from other moneys of Carry the Kettle First Nation.

(2) If Carry the Kettle First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Director of Finance must:

- (a) account for all other revenues of Carry the Kettle First Nation separately from other moneys of the First Nation, and
- (b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

20.(1) The Director of Finance must prepare monthly financial information respecting the financial affairs of Carry the Kettle First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Director of Finance must provide the financial information in subsection (1) to the Director of Operations within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

21.(1) At the end of each quarter of the fiscal year, the Director of Finance must prepare financial statements for Carry the Kettle 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 Director of Finance 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.

Annual Financial Statements

22.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) At the end of each fiscal year the Director of Finance must prepare the annual financial statements of Carry the Kettle First Nation for that fiscal year in accordance with GAAP.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of Carry the Kettle First Nation for the fiscal year.

(5) The Director of Finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 58(1).

Local Revenues Annual Financial Statements

23.(1) The Director of Finance must prepare, at least once each calendar year, separate annual financial statements respecting Carry the Kettle First Nation's local revenues in accordance with the FMB's *Local Revenue Financial Reporting Standards*.

(2) The Council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the FMB's *Local Revenue Financial Reporting Standards*.



(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB's *Local Revenue Financial Reporting Standards* permit Carry the Kettle First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and Carry the Kettle First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

24.(1) The Director of Finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by Carry the Kettle First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The Director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations Carry the Kettle First Nation has under an agreement.

Appointment of Auditor

25.(1) Carry the Kettle 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 content required by the Canadian generally accepted auditing standards.

(3) To be eligible for appointment as the auditor of Carry the Kettle First Nation, an auditor must:

- (a) be independent of Carry the Kettle 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 Chartered Professional Accountants of Canada its respective counterpart 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 Carry the Kettle 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 Carry the Kettle 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

26.(1) To conduct an audit of the annual financial statements of Carry the Kettle 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.



Assurance Requirements

27.(1) The auditor must provide an audit report on the annual financial statements referred to in section 53 not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 54 must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 53 and 54 in accordance with Canadian generally accepted auditing standards.

(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 55.

Review of Audited Annual Financial Statements

28.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

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

Access to Annual Financial Statements

29.(1) Before the annual financial statements referred to in both sections 53 and 54 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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 53 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 following documents 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:

- (a) the audited annual financial statements respecting local revenues referred to in section 54; or
- (b) the audited annual financial statements referred to in section 53 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

30.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements referred to in sections 53 and 54 for the previous year, and
- (b) any special purpose reports referred to in section 55, including the auditor's report.

(4) 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, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.



DIVISION 6 - Information and Information Technology

Ownership of Records

31. The Council must establish policies and procedures to ensure that 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.

Record Keeping

32. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

33.(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 *Revenue Management Implementation Regulations*.

(2) If the Carry the Kettle First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

34. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

35. In this Part,

“First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 69; and

“tangible capital asset project” means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

36. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,
- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

37. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

38.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:



- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
 - (b) the regular, periodic inspection of First Nation tangible capital assets;
 - (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
 - (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
 - (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2) The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

39.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

40. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.



PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

41.(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 applicable policies and procedures referred to in section 21,

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 Carry the Kettle 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

42.(1) If a report is made to the Director of Operations under subsection 72(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 72, 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

43.(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 72 is kept confidential to the extent practicable in all the circumstances.



(2) A person who makes a report in good faith under section 72 must not be subjected to any form of reprisal by the Carry the Kettle 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 and procedures

(a) for the recording and safeguarding of reports made under section 72 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 72; and

(c) concerning the fair treatment of a person against whom a report has been made under section 72.

Liability for Improper Use of Money

44.(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

45.(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.

PART VII - Miscellaneous

FMB Standards

46.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Local Revenues

47.(1) This section applies to the First Nation only if it is

- (a) making local revenue laws under subsection 5(1) of the Act, or
- (b) using its local revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation’s local revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act, and
- (b) any other of the Council’s powers required to give effect to third-party management of the First Nation’s local revenues and local revenue account under the Act.

Delegated Authority for Other Revenues

48.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation’s other revenues is required, the Council of the First Nation delegates to the FMB



- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

49.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Repeal

50. The *Carry The Kettle Financial Administration Law, 2018* is repealed.



Coming into Force

51. This Law comes into force the day after it is approved by the Board under section 9 of the Act.

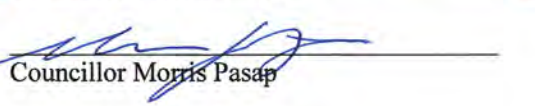
THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of September 2020 at Carry the Kettle First Nation in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.



Chief Brady O'Watch



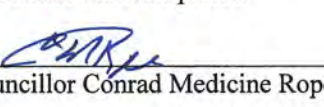
Councillor Scott Eashappie



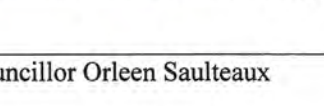
Councillor Morris Pasap



Councillor Shawn Spencer



Councillor Conrad Medicine Rope



Councillor Orleen Saulteaux



LAC LA RONGE INDIAN BAND
FINANCIAL ADMINISTRATION LAW,
2020

[April 1, 2019 Standards]



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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. Nothing in this Law will be construed so as to abrogate or derogate from any existing aboriginal or treaty rights of the aboriginal peoples of Canada under section 35 of the *Constitution Act, 1982*;

C. The Council of Lac La Ronge Indian Band considers it to be in the best interests of the First Nation to make a law for such purposes; and

D. The Council of Lac La Ronge Indian Band wishes to repeal and replace the *Lac La Ronge Indian Band Financial Administration Law, 2018*.

NOW THEREFORE the Council of Lac La Ronge Indian Band enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Lac La Ronge Indian Band Financial Administration Law, 2020*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 52;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;



- "Council chair" means the person appointed or elected to act as the chair of the Council;
- "councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;
- "director of finance" means the person appointed director of finance under section 18;
- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "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;
- "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 Lac La Ronge Indian Band;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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 23;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "multi-year financial plan" means the plan referred to in section 25;
- "officer" means the chief administrative officer, director of finance and any other employee of the First Nation designated by the Council as an officer;
- "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;

"special purpose report" means a report described in section 51;

"standards" means the standards established from time to time under the Act; and

"strategic plan" means the plan referred to in section 24.

(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.

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 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 law of the First Nation, other than a code, this Law prevails.
- (2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

- 7.(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;
 - (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 51(2) of this Law.

(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 ensure that all procedures made under this Law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, “Committee” means the Finance and Audit Committee of the First Nation.



Committee Established

11. (1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or
- (b) it is a meeting with the auditor.

(6) The Committee must meet

- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and
- (b) as soon as practicable 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 chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;



- (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;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this Law under section 75 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.



DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the chief administrative officer under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this Law)

- (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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;



- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets;
- (d) to prepare the monthly financial information required in section 48, the quarterly financial statements required in section 49 and the draft annual financial statements required in section 50;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the director of finance under this Law; and
- (m) to carry out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

19.(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 chief administrative officer, the director of finance 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 chief administrative officer 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 chief administrative officer 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

Policy/Procedure for Conflicts of Interest

20.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

(a) defining private interests that could result in a conflict of interest;

(b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;

(c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;

(d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and



- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

Conduct of Councillors

21.(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, policies, procedures 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 applicable policy and procedure made under section 20.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy; and
- (e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, etc.

22.(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, and
- (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 and procedures of the First Nation, and
- (c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 20.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (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.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

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

Strategic Plan

24.(1) The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary.



(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan

25.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.



(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.

(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan 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 First Nation.

Amendments to Budgets

28.(1) The Council must approve any change to the budget.

(2) Subject to an emergency expenditure referred to in paragraph 32(c), unless there is a substantial and unforeseen 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 budget.

Policy for First Nation Information or Involvement

29. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including any budget deficits; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

30. The First Nation may establish any accounts in financial institutions as may be necessary and appropriate to manage the First Nation's financial assets.

Budget Approved Expenditures

31. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

32. The Council must establish policies and procedures respecting the following matters:



- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

33.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

34.(1) This section applies if the First Nation is a borrowing member.

(2) 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 and may not be inconsistent with the terms of any trust to which the First Nation is a beneficiary..

Borrowing for New Tangible Capital Asset Projects

35. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

Execution of Security Documents

36. A security granted by the First Nation must be signed by a councillor designated by the Council and by the director of finance.



DIVISION 4 - Risk Management

Management of Business Activity

37.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

38.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 72,

(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 72, the Council must make policies and procedures 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.

Investments

39.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.



(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

40.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

41.(1) The First Nation may make a loan to a member of the First Nation if

(a) the loan is made from a program approved by the Council, and

(b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

42.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

43.(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 42 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.

Risk of Fraud

44. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

45. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

46. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

47. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and
- (b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

48.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

49.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance 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.

Annual Financial Statements

50.(1) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(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 all the financial information of the First Nation for the fiscal year.

(4) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(6) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 54(1).

Special Purpose Reports

51.(1) The director of finance must prepare 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 9;



- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

52.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

53.(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.

Assurance Requirements

54.(1) The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal-year end.

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

(3) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 51.

Review of Audited Annual Financial Statements

55.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time 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

56.(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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

57.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements for the previous fiscal year, and
- (b) any special purpose reports referred to in section 51, including the auditor's report.

(4) The chief administrative officer 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, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.



DIVISION 6 - Information and Information Technology

Ownership of Records

58. The Council must establish policies and procedures to ensure that 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.

Record Keeping

59. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

60. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

61. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

62. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 65; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

63. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,
- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

64. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

65.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
- (b) the regular, periodic inspection of First Nation tangible capital assets;
- (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and



(e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.

(2) The Council must establish policies and procedures respecting

(a) a life-cycle management program for First Nation tangible capital assets, and

(b) tangible capital asset projects.

Tangible Capital Asset Projects Management

66.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

67. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

68.(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 applicable policies and procedures referred to in section 20,

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 chief administrative officer or the chair of the Finance and Audit Committee.



Inquiry into Report

69.(1) If a report is made to the chief administrative officer under subsection 68(3), the chief administrative officer 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 68, 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

70.(1) All reasonable steps must be taken by the chief administrative officer, 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 68 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 68 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 68 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 68; and

(c) concerning the fair treatment of a person against whom a report has been made under section 68.

Liability for Improper Use of Money

71.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(d) of the Act 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

72.(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.

PART VII - Miscellaneous

FMB Standards

73.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Other Revenues

74.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB



- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

75.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Repeal

76. The *Lac La Ronge Indian Band Financial Administration Law, 2018* is repealed.



Coming into Force

77. This Law comes into force on the day after it is approved by the FMB under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of October, 2020, at La Ronge, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of Seven (7) members of Council was present throughout.

Tammy Cook-Searson
Chief Tammy Cook-Searson

Michael Bird
Councillor Michael Bird

Linda Charles
Councillor Linda Charles

Gerald McKenzie
Councillor Gerald McKenzie

Ann Ratt
Councillor Ann Ratt

John P. Roberts
Councillor John P. Roberts

Dennis Sanderson
Councillor Dennis Sanderson

Devin Bernatchez
Councillor Devin Bernatchez

Jimmy Charles
Councillor Jimmy Charles

John Harkett
Councillor John Harkett

Keith Mirasty
Councillor Keith Mirasty

Harry Sam Roberts
Councillor Harry Sam Roberts

Norman Ross
Councillor Norman Ross



**MOSQUITO, GRIZZLY BEAR'S HEAD, LEAN
MAN FIRST NATIONS**

FINANCIAL ADMINISTRATION LAW,

2020

[April 1, 2019 Standards]



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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 Mosquito, Grizzly Bear's Head, Lean Man First Nations considers it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Mosquito, Grizzly Bear's Head, Lean Man First Nations wishes to repeal and replace the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Financial Administration Law, 2019*.

NOW THEREFORE the Council of Mosquito, Grizzly Bear's Head, Lean Man First Nations enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Financial Administration Law, 2020*.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 56;

"borrowing member" means a first nation that is a borrowing member 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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;



- "director of finance" means the person appointed director of finance under section 18;
- "director of operations & administration" means the person appointed director of operations & administration under section 17;
- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "finance policy" means a policy adopted by the First Nation to ensure comprehensive planning processes for ongoing decision making of the First Nation;
- "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;
- "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 Mosquito, Grizzly Bear's Head, Lean Man First Nations;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nations Tax Commission standards" means the standards established from time to time by the Commission under the Act;
- "First Nation's financial assets" means all money and other financial assets of the First Nation and excludes any trust assets;
- "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;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the First Nation;



"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 26;

"officer" means the director of operations & administration, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act and excludes capital of any trust unless authorization is provided by the trustee(s);

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

"special purpose report" means a report described in section 55;

"standards" means the standards established from time to time under the Act;

"strategic plan" means the plan referred to in section 25; and

"tax administrator" means the person appointed tax administrator under section 19 or 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.

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 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 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

6. This Law applies to the financial administration of the First Nation.



PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 55(2) of this Law.

(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 ensure that all procedures made under this Law are
- (a) consistent with, and made under the authority of, a policy approved by the Council, and
 - (b) approved by the Council or the director of operations & administration.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

- 9.(1) In this section,



"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.



(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 & administration and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations & administration or the director of finance 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 & administration or the director of finance, or
- (b) it is a meeting with the auditor.

(6) The Committee must meet



- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and
 - (b) as soon as practicable 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 & administration, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
- (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;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this Law under section 80 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Director of Operations & Administration

17.(1) The Council must appoint a person as director of operations & administration of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of operations & administration 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (c) to oversee and administer the contracts of the First Nation;
- (d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;
- (f) to perform any other duties of the director of operations & administration under this Law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operations & administration's duties specified in this Law.



(3) The director of operations & administration may assign the performance of any of the director of operations & administration's duties or functions (except the approval of procedures made under this Law)

- (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 & administration of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of operations & administration, the director of finance 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 51, the quarterly financial statements required in section 52 and the draft annual financial statements required in sections 53 and 54;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;



(k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;

(l) to perform any other duties of the director of finance under this Law; and

(m) to carry out any other activities specified by the director of operations & administration that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the director of operations & administration, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of finance, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the director of finance the draft and amended budgets for the component of the budget respecting local revenues;

(c) to recommend to the director of finance the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the director of operations & administration, director of finance, Finance and Audit Committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the director of operations & administration, the tax administrator may assign the performance of any of the duties or functions of the tax administrator 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

20.(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 & administration, the director of finance, 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 & administration 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 & administration 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

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

- (2) The policies and procedures referred to in subsection (1) must provide for the following:
- (a) defining private interests that could result in a conflict of interest;
 - (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;



- (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

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, policies, procedures 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 applicable policy and procedure made under section 21.

(2) Annually a councillor must file with the director of operations & administration a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy;
- (e) use any legal means available to it to remedy the situation.

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, and
- (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 and procedures of the First Nation, and
- (c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 21.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the director of operations & administration or, in the case of the director of operations & administration, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (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.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

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.



Strategic Plan

25.(1) The Council must

(a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and

(b) review the strategic plan on a regular, periodic basis and revise it as necessary

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan

26.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

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

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

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

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

(e) indicate 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.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual Budget

27.(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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.

(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

(5) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the budget respecting the First Nation's local revenues.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting the First Nation's local revenues and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues,

(b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Budgets

29.(1) The Council must approve any change to the budget.

(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen 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 Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the First Nations Tax Commission standards.



Policy for First Nation Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including
 - (i) any budget deficits, and
 - (ii) any component of the annual budget respecting the First Nation's local revenues; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

32.(1) The First Nation must establish a separate local revenue account in a financial institution for money from local revenues.

(2) The First Nation may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage the First Nation's financial assets.

Local Revenue Expenditures

33. Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

Budget Approved Expenditures

34. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

35. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;



- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

36.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

37.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(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

38. The Council must establish policies and procedures 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 Part V.

Execution of Security Documents

39.(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 finance.

(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.



DIVISION 4 - Risk Management

Management of Business Activity

40.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

41.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 76,

(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 76, the Council must make policies and procedures 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.

Investments

42.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law, a trust or in another First Nation law.



(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy which may not be inconsistent with the provisions of any trust to which the First Nation is a beneficiary.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets in a manner not inconsistent with the provisions of any trust to which the First Nation is the beneficiary

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds; and

(b) local revenues.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

43.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

44.(1) The First Nation may make a loan to a member of the First Nation if

(a) the loan is made from a specific program approved by the Council, and

(b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council in consultation with the director of finance must make policies and procedures for the effective management and operation of the program referred to in this section.



(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

45.(1) Annually, and more often if necessary, the director of operations & administration 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 & administration 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

46.(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 45 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.

Risk of Fraud

47. The Council must establish policy and procedures for the identification, assessment and mitigation of fraud risk to the First Nation, including misappropriation of assets.

Operational Controls

48. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

49. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

50.(1) The director of finance must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must



- (a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and
- (b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

51.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the director of operations & administration within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

52.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance 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.

Annual Financial Statements

53.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of the First Nation for the fiscal year.

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 58(1).

Local Revenues Annual Financial Statements

54.(1) The director of finance must prepare, at least once each calendar year, separate annual financial statements respecting the First Nation's local revenues in accordance with the FMB's *Local Revenue Financial Reporting Standards*.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the FMB's *Local Revenue Financial Reporting Standards*.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB's *Local Revenue Financial Reporting Standards* permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

55.(1) The director of finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

56.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

57.(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.

Assurance Requirements

58.(1) The auditor must provide an audit report on the annual financial statements referred to in section 53 not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 54 must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 53 and 54 in accordance with Canadian generally accepted auditing standards.

(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 55.

Review of Audited Annual Financial Statements

59.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

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

Access to Annual Financial Statements

60.(1) Before the annual financial statements referred to in both sections 53 and 54 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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 53 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 following documents 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:

- (a) the audited annual financial statements respecting local revenues referred to in section 54; or
- (b) the audited annual financial statements referred to in section 53 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

61.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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
 - (a) a description of the services and operations of the First Nation, and
 - (b) a progress report on any established objectives and performance measures of the First Nation.

- (3) The annual report referred to in subsection (1) must include or incorporate by reference
 - (a) the audited annual financial statements referred to in sections 53 and 54 for the previous year, and
 - (b) any special purpose reports referred to in section 55, including the auditor's report.

(4) The director of operations & administration 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, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.



DIVISION 6 - Information and Information Technology

Ownership of Records

62. The Council must establish policies and procedures to ensure that 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.

Record Keeping

63. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

64.(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 *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

65. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

66. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 69; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

67. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,
- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

68. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

69.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
- (b) the regular, periodic inspection of First Nation tangible capital assets;
- (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and



- (ii) short and long-term forecasting of estimated costs of projects; and
- (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2) The Council must establish policies and procedures respecting
 - (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

70.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

71. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

- 72.(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 applicable policies and procedures referred to in section 21,

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 chair of the Finance and Audit Committee.



Inquiry into Report

73.(1) If a report is made to the chair of the Finance and Audit Committee under subsection 72(3), the director of operations & administration 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 72, 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

74.(1) All reasonable steps must be taken by the director of operations & administration, 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 72 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 72 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 & administration 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 and procedures

(a) for the recording and safeguarding of reports made under section 72 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 72; and

(c) concerning the fair treatment of a person against whom a report has been made under section 72.

Liability for Improper Use of Money

75.(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

76.(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.

PART VII - Miscellaneous

FMB Standards

77.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Local Revenues

78.(1) This section applies to the First Nation only if it is

(a) making local revenue laws under subsection 5(1) of the Act, or

(b) using its local revenues to secure a loan from the First Nations Finance Authority.



(2) Without limiting section 53 of the Act, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

Delegated Authority for Other Revenues

79.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

80.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.

Non-Derogation

81. Nothing in this Agreement shall be construed so as to abrogate or derogate from aboriginal or treaty rights of the First Nation or its members.



Repeal

82. The *Mosquito, Grizzly Bear's Hand, Lean Man First Nations Financial Administration Law, 2019* is repealed.

Coming into Force

83.(1) This section and the operative portions of sections 1-6, 24, 27, 29, 30, 49-54, 56-60, 64, 77-82 come into force the day after this Law is approved by the Board under section 9 of the Act.

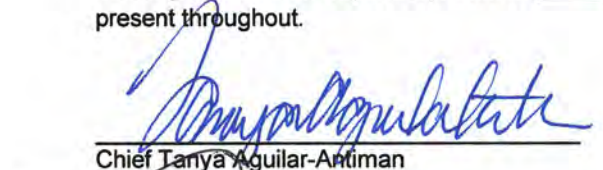
(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 20(1), 21, 22(1-3), 23(2),(3) and (5), 25, 26, 31, 61 and 72-75 come into force on January 1, 2022.

(3) The remaining provisions of this Law come into force

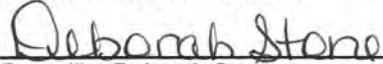
(a) on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority, or

(b) on such earlier date or dates established by resolution of the Council.

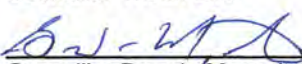
THIS LAW IS HEREBY DULY ENACTED by Council on the 23 day of September 2020, at Mosquito GBHLM First Nation, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

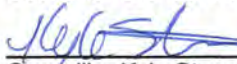

Chief Tanya Aguilar-Antiman


Councillor Laurie Moosomin


Councillor Deborah Stone


Councillor Tristin Bird


Councillor Brenda Mosquito


Councillor Kyle Stone



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Muskeg Lake Cree Nation in the Province of Saskatchewan,

***Muskeg Lake Cree Nation
Annual Tax Rates Law, 2021***

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**MUSKEG LAKE CREE NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Tax Rates Law, 2021*.

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 *Bylaw No. 1 of the Muskeg Lake Indian Reserve #102A (Land Tax Bylaw)*;

"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" has the meaning given to that term in the Taxation Law; and

"Taxation Law" means *the Bylaw No. 1 of the Muskeg Lake Indian Reserve #102A (Land Tax Bylaw)*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

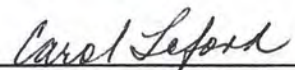


THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of October , 2021, at Muskeg Lake Cree Nation, in the Province of Saskatchewan.

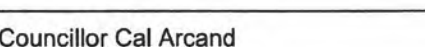
A quorum of Council consists of four (4) members of Council.



Chief Kelly J Wolfe



Councillor Carol Lafond



Councillor Cal Arcand



Councillor Cliff Tawpisin Sr.



Councillor Curtis Lafond



Councillor Tina Arcand



Councillor Terran Keewatin



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>Saskatchewan</u>	
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	
Residential	
Multi-Unit Residential	
Seasonal Residential	
Commercial and Industrial	18.3876
Elevators	
Railway Rights-of-Way and Pipeline	



MUSKODAY FIRST NATION
FINANCIAL ADMINISTRATION LAW,
2020 #2
December 1, 2020

[April 1, 2019 Standards]



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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 Muskoday First Nation considers it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Muskoday First Nation wishes to repeal and replace the *Muskoday First Nation Financial Administration Law, 2020* enacted on January 21, 2020.

NOW THEREFORE the Council of Muskoday First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Muskoday First Nation Financial Administration Law, 2020* #2.

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 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 56;

"borrowing member" means a first nation that is a borrowing member under the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;



- "director of finance" means the person appointed director of finance under section 18;
- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "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;
- "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 Muskoday First Nation ;
- "First Nations Finance Authority" means the First Nations Finance Authority established under the Act;
- "First Nations Tax Commission standards" means the standards established from time to time by the Commission under the Act;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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;
- "FMB" means the First Nations Financial Management Board established under the Act;
- "FMB standards" means the standards established from time to time by the FMB under the Act;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the First Nation;
- "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 26;



"officer" means the chief administrative officer, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"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;

"special purpose report" means a report described in section 55;

"standards" means the standards established from time to time under the Act;

"strategic plan" means the plan referred to in section 25; and

"tax administrator" means the person appointed tax administrator under section 19 or 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.

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 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 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

6. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this Law, the Act, or GAAP – except as permitted in subsection 55(2) of this Law.

(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 ensure that all procedures made under this Law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and
- (b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this Law 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 and Expenses

9.(1) In this section,

“entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

“expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.



DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (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

13.(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 tiebreaking vote.

(4) Subject to subsection (5), the chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
- (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;
- (d) review the quarterly financial statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;
- (f) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Committee's duties specified in this Law; and
- (g) perform any other duties of the Committee under this Law.

(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 and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;



(f) conduct a review of this Law under section 80 and, where appropriate, recommend amendments to the Council; and

(g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(e), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer 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 prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(b) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(c) to oversee and administer the contracts of the First Nation;

(d) to identify, assess, monitor and report on financial reporting risks and risk of fraud;

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

(f) to perform any other duties of the chief administrative officer under this Law; and

(g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this Law)

(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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.



Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the budget respecting the First Nation's local revenues;
- (d) to prepare the monthly financial information required in section 51, the quarterly financial statements required in section 52 and the draft annual financial statements required in sections 53 and 54;
- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the director of finance under this Law; and
- (m) to carry out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the



director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of finance, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

- (a) to manage local revenues and the local revenue account on a day-to-day basis;
- (b) to recommend to the director of finance the draft and amended budgets for the component of the budget respecting local revenues;
- (c) to recommend to the director of finance the local revenues components of the multi-year financial plan;
- (d) on request, to provide advice to the chief administrative officer, director of finance, Finance and Audit Committee and the Council respecting local revenues matters;
- (e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and
- (f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the chief administrative officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator 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

20.(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 chief administrative officer, the director of finance, 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 chief administrative officer 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 chief administrative officer 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

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

(a) defining private interests that could result in a conflict of interest;

(b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;

(c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;

(d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.



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, policies, procedures 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 applicable policy and procedure made under section 21.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy;
- (e) use any legal means available to it to remedy the situation.

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, and
- (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 and procedures of the First Nation, and

(c) avoid conflicts of interest and comply with any the applicable policy and procedure made under section 21.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

(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.

(5) If a person contravenes a provision of this subsection, 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) the council may use any legal means available to it to remedy the situation.

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.

Strategic Plan

25.(1) The Council must

(a) approve a strategic plan that sets out the long-term vision for the First Nation and its members; and

(b) review the strategic plan on a regular, periodic basis and revise it as necessary



(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan

26.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

(2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual Budget

27.(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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.



(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.

(4) On or before March 31 of each year, the Council must review and approve the budget for the next fiscal year.

(5) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the budget respecting the First Nation's local revenues.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting the First Nation's local revenues and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to local revenues,
- (b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Budgets

29.(1) The Council must approve any change to the budget.

(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen 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 Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the First Nations Tax Commission standards.

Policy for First Nation Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the strategic plan;
- (b) the multi-year financial plan;



- (c) the proposed annual budget, including
 - (i) any budget deficits, and
 - (ii) any component of the annual budget respecting the First Nation's local revenues; and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

32.(1) The First Nation must establish a separate local revenue account in a financial institution for money from local revenues.

(2) The First Nation may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage the First Nation's financial assets.

Local Revenue Expenditures

33. Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

Budget Approved Expenditures

34. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

35. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which was not anticipated in the budget but which is not expressly prohibited by or under this Law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.



DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

36.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this Law.

Borrowing Member Requirements

37.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(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

38. The Council must establish policies and procedures 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 Part V.

Execution of Security Documents

39.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

(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.

DIVISION 4 - Risk Management

Management of Business Activity

40.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.



(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

41.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 76,

(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 76, the Council must make policies and procedures 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.

Investments

42.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this Law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets



- (a) as specifically approved by the Council, or
- (b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this Law, the First Nation may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

- (a) government transfer funds; and
- (b) local revenues.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

43.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

44.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

45.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

46.(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 45 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.

Risk of Fraud

47. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

48. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

49. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

50.(1) The director of finance must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation, and

(b) provide the First Nations Finance Authority or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

51.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.



Quarterly Financial Statements

52.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance 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.

Annual Financial Statements

53.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of the First Nation for the fiscal year.

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 58(1).

Local Revenues Annual Financial Statements

54.(1) The director of finance must prepare, at least once each calendar year, separate annual financial statements respecting the First Nation's local revenues in accordance with the FMB's *Local Revenue Financial Reporting Standards*.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.



(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the FMB's *Local Revenue Financial Reporting Standards*.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if FMB's *Local Revenue Financial Reporting Standards* permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

55.(1) The director of finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement.

(2) The director of finance may prepare special purpose reports on the basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

56.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

57.(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.



Assurance Requirements

58.(1) The auditor must provide an audit report on the annual financial statements referred to in section 53 not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 54 must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 53 and 54 in accordance with Canadian generally accepted auditing standards.

(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 55.

Review of Audited Annual Financial Statements

59.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 54.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

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

Access to Annual Financial Statements

60.(1) Before the annual financial statements referred to in both sections 53 and 54 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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 53 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 following documents 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:



- (a) the audited annual financial statements respecting local revenues referred to in section 54; or
- (b) the audited annual financial statements referred to in section 53 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

61.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements referred to in sections 53 and 54 for the previous year, and
- (b) any special purpose reports referred to in section 55, including the auditor's report.

(4) The chief administrative officer 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, and
- (b) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

62. The Council must establish policies and procedures to ensure that 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.

Record Keeping

63. The Council must establish policies and procedures respecting



(a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and

(b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Account Records

64.(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 *Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance 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 *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

65. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

66. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 69; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.



Council General Duties

67. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,
- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

68. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

69.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
 - (b) the regular, periodic inspection of First Nation tangible capital assets;
 - (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
 - (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
 - (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2) The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and



- (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

70.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

71. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Reporting Breaches

Reports of Breaches and Financial Irregularities, etc.

72.(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 applicable policies and procedures referred to in section 21,

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 chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

73.(1) If a report is made to the chief administrative officer under subsection 72(3), the chief administrative officer 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 72, 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

74.(1) All reasonable steps must be taken by the chief administrative officer, 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 72 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 72 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 72 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 72; and

(c) concerning the fair treatment of a person against whom a report has been made under section 72.

Liability for Improper Use of Money

75.(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

76.(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.

PART VII - Miscellaneous

FMB Standards

77.(1) If the First Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act, the First Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the First Nation is not complying with a FMB 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 FMB standard.

Delegated Authority for Local Revenues

78.(1) This section applies to the First Nation only if it is

- (a) making local revenue laws under subsection 5(1) of the Act, or
- (b) using its local revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act, and



- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

Delegated Authority for Other Revenues

79.(1) This section applies to the First Nation only if it is using its other revenues to secure a loan from the First Nations Finance Authority.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the FMB gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the FMB

- (a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and
- (b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Periodic Review and Changes of Law

80.(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 and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendments of this Law.

(3) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the FMB and issued a compliance approval under section 9 of the Act.

(4) Any amendment of this Law must be reviewed by the FMB and issued a compliance approval under section 9 of the Act.



Repeal

81. The *Muskoday First Nation Financial Administration Law, 2020* enacted on January 21, 2020 is repealed.

Coming into Force

82. This Law comes into force on the day after it is approved by the FMB under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of December, 2020, at Muskoday First Nation, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Herman Crain

Councillor Delbert Bear

Councillor Randolph Bear

Councillor Beryl Bear

Councillor Everett Bear

Councillor Elizabeth Crain



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Pheasant Rump Nakota First Nation in the Province of Saskatchewan,

Pheasant Rump Nakota First Nation Annual Expenditure Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PHEASANT RUMP NAKOTA FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Pheasant Rump Nakota First Nation duly enacts as follows:

1. This Law may be cited as the *Pheasant Rump Nakota First Nation Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

"Assessment Law" means the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016*;

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

"First Nation" means the Pheasant Rump Nakota First Nation, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*.

3. The First Nation's annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.



4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 26th day of August, 2021, at the Pheasant Rump Nakota band administration office, in the Province of Saskatchewan.

A quorum of Council consists of three (3) members of Council.

Signatures attesting to the enactment of this Law:

Councillor Julie Kakakaway



Councillor Patsy McArthur-Fleming

Approval, and witness to signatures:



Chief Ira McArthur

Councillor Misty McArthur



Councillor Juanita McArthur-BigEagle



**Pheasant Rump Nakota First Nation
Property Tax 2021**

Revenues

Property Tax	38163
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Total Revenues	<u>38163</u>
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Expenditures

General Government	28324
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Protection Services	1000
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Environmental Services	1663
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Contingency	500
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Total Expenses	<u>31487</u>
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Accumulated Deficit	(6675.67)
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38163

Balance	<u>0</u>
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Pheasant Rump Nakota First Nation in the Province of Saskatchewan,

Pheasant Rump Nakota First Nation Annual Tax Rates Law, 2021

Dated at Vancouver, British Columbia this 28th day of September 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**PHEASANT RUMP NAKOTA FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Pheasant Rump Nakota First Nation duly enacts as follows:

1. This Law may be cited as the *Pheasant Rump Nakota First Nation Annual Tax Rates Law, 2021*.

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 *Pheasant Rump Nakota First Nation Property Assessment Law, 2016*;

"First Nation" means the Pheasant Rump Nakota 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" has the meaning given to that term in the Taxation Law; and

"Taxation Law" means the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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.

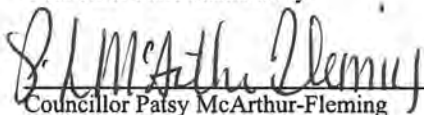
9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of August, 2021, at the Pheasant Rump Nakota band administration office, in the Province of Saskatchewan.

A quorum of Council consists of three (3) members of Council.

Signatures attesting to the enactment of this Law:

Councillor Julie Kakakaway


Councillor Patsy McArthur-Fleming

Approval, and witness to signatures:


Chief Ira McArthur

Councillor Misty McArthur


Councillor Juanita McArthur-BigEagle



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Pheasant Rump Nakota IR 68A	
Commercial and Industrial	28.4650
Pheasant Rump Nakota IR 68	
Commercial and Industrial	24.4900
Railway Rights-of-Way and Pipeline	24.4900



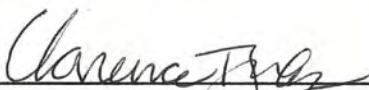
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Red Pheasant Cree Nation in the Province of Saskatchewan,

Red Pheasant Cree Nation
Property Assessment Law, 2020

Dated at Kamloops, British Columbia this 9th day of February, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**RED PHEASANT CREE NATION
PROPERTY ASSESSMENT LAW, 2020**

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SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Declaration of Purpose for the Use of Assessment Information
IV	Assessment Notice
V	Request for Reconsideration of Assessment
VI	Notice of Appeal to Assessment Review Board
VII	Notice of Withdrawal
VIII	Notice of Hearing
IX	Order to Attend/Produce Documents
X	Certification of Assessment Roll by Assessor
XI	Description of the Reserve

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, and interests in reserve lands;

B. The Council of the Red Pheasant Cree 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 Red Pheasant Cree 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 Red Pheasant Cree Nation duly enacts as follows:



PART I CITATION

Citation

1. This Law may be cited as the *Red Pheasant Cree Nation Property Assessment Law, 2020*.

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;

“agency” means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* (Saskatchewan);

“agricultural property” means an interest in reserve lands classified as “non-arable (range)” or “other agricultural”;

“assessable property” means an interest in reserve lands that is liable to assessment under this Law;

“assessed value” means the value of land or improvements, or both, comprising an interest in reserve lands as if the land or improvements, or both, were held in fee simple off the reserve, as determined under this Law;

“assessment” means the valuation and classification of an interest in reserve lands;

“assessment appraiser” means a person designated by Council under subsection 3(2) to carry out valuations;

“assessment manual” means the assessment manual established from time to time by the agency, pursuant to section 12 of *The Assessment Management Agency Act* (Saskatchewan);

“Assessment Notice” means a notice containing the information set out in Schedule IV;

“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 an assessment roll amended under this Law;

“assessor” means a person appointed by Council under subsection 3(1);

“base date” means the base date established by the agency for determining the assessed value of land and improvements for the purposes of establishing an assessment roll for the year in which the assessment is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;

“building” means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is

(a) not in storage, and

(b) situated on the reserve for a period of more than 30 days;

“chair” means the chair of the Assessment Review Board;

“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 Red Pheasant Cree Nation, being a band named in the schedule to the Act;



“holder”, in relation to an interest in reserve lands, means a person

- (a) in possession of the interest,
- (b) entitled through a lease, licence or other legal means to the interest,
- (c) in actual occupation of the interest, or
- (d) who is a trustee of the interest;

“improvement” means

- (a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,
- (b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,
- (c) any resource production equipment of any mine or petroleum oil or gas well, and
- (d) any pipeline on or under land;

“interest”, in relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;

“Law” means this Red Pheasant Cree Nation Property Assessment Law, 2020;

“market valuation standard” means the standard achieved when the assessed value of an interest in reserve lands

- (a) is prepared using mass appraisal,
- (b) is an estimate of the market value of the interest,
- (c) reflects typical market conditions for similar properties, and
- (d) meets any quality assurance standards established by order of the agency;

“market value” means the amount that an interest in reserve lands should be expected to realize if the interest is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the interest were held in fee simple off the reserve and that the amount is not affected by undue stimuli;

“mass appraisal” means the process of preparing assessments for a group of interests in reserve lands as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;

“non-regulated property assessment” means an assessment for an interest in reserve lands other than a regulated property assessment;

“Notice of Appeal” means a notice containing the information set out in Schedule VI;

“Notice of Hearing” means a notice containing the information set out in Schedule VIII;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VII;

“Order to Attend/Produce Documents” means an order containing the information set out in Schedule IX;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 34;

“percentages of value” means the percentages of value prescribed for property classes by regulation under



The Municipalities Act (Saskatchewan);

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means the categories of interests in reserve lands established in subsection 8(1) for the purposes of assessment and taxation;

“Province” means the province of Saskatchewan;

“railway roadway” means the continuous strip of land that is used by the railway company as a right of way, and includes any railway superstructure on the land;

“regulated property assessment” means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

“regulated property assessment valuation standard” means the standard achieved when the assessed value of the interest in reserve lands is determined in accordance with the formulae, rules and principles set out in this Law, including as provided in subsection 6(14);

“reserve” means the reserve lands described in Schedule XI;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“secretary” means the secretary of the Assessment Review Board appointed under section 27;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“taxable area” means the total area rounded to the nearest acre;

“taxable assessment” means the taxable assessment determined under subsection 6(13);

“Taxation Law” means the *Red Pheasant Cree Nation Property Taxation Law, 2020*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“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; and

“valuation” means the determination of the assessed value of an interest in reserve lands.

(2) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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 7(5)(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 and Assessment Appraiser

3.(1) Council must appoint one or more assessors to undertake the duties of the assessor as set out in this Law or as directed by Council.

(2) Council may designate an assessment appraiser to carry out valuations as set out in this Law.

(3) A person who carries out valuations under this Law must be qualified to conduct assessment



appraisals of real property in the Province.

Application of Law

4. This Law applies to all interests in reserve lands.

PART IV

ASSESSED VALUE

Interests Assessable

5.(1) All interests in reserve lands that are subject to taxation under the Taxation Law and all interests for which payments-in-lieu may be accepted by Council must be assessed in accordance with this Law.

(2) A valuation must be prepared for each assessable property in accordance with this Law.

(3) The assessor must prepare an assessment for each assessable property using the valuation prepared for that assessable property.

(4) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

Assessment and Valuation

6.(1) Each interest in reserve lands must be assessed as of the applicable base date.

(2) Each interest in reserve lands must be assessed using only mass appraisal.

(3) Regulated property assessments must be determined according to the regulated property assessment valuation standard.

(4) Non-regulated property assessments must be determined according to the market valuation standard.

(5) Notwithstanding subsections (3) and (4), the rules for preparing assessments apply to the assessment of all interests in reserve land unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

(6) Land and improvements may be assessed separately in circumstances where separate values are required.

(7) The dominant and controlling factor in the assessment of interests in reserve lands is equity.

(8) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.

(9) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar interests in reserve lands as of the applicable base date.

(10) The assessed value must reflect all the facts, conditions and circumstances affecting the interest in reserve lands as of January 1 of each year as if they had existed on the applicable base date.

(11) The assessed value of land through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not held by the owner of the pipeline.

(12) Notwithstanding the disposal of lots or plots in a cemetery, the holder of an interest in reserve lands used as a cemetery must be assessed with respect to all the lands included in the cemetery.

(13) After the assessed value of an interest in reserve lands is determined, the assessor must determine the taxable assessment of the interest by multiplying the assessed value by the percentage of value applicable to the property class to which the interest belongs.



(14) Except as otherwise provided in this Law, for the purposes of assessing interests in reserve lands

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation, the assessment manual, and any guidelines established by the agency to determine the assessed value of an interest in reserve lands, existing at the time of assessment, and

(b) the assessment rules and practices used in the Province for conducting assessments off the reserve, must be used.

Special Rules for Agricultural Property

7.(1) Despite any contrary provision in this Law, the assessor must, for an interest in reserve lands that is agricultural property, determine only

(a) the classification of the interest; and

(b) the taxable area of the interest.

(2) Where the assessor determines that a portion of an interest in reserve lands is agricultural property, the assessor must determine

(a) the portions of the interest that belong to each agricultural property class; and

(b) the taxable area of each portion of the interest in each property class.

(3) For greater certainty, any provisions in this Law respecting valuation, assessed value and taxable assessment do not apply to agricultural property.

Property Classes

8.(1) 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.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) The assessor must in each year as of January 1 determine to which property class an interest in reserve lands belongs.

(4) If there is a change to the use of an interest in reserve lands, the assessor must classify the interest as of the date that the change is made to the assessment roll in accordance with this Law.

(5) If one use of any interest in reserve lands is clearly distinct from the interest's predominant use and is not integrated with or directly related to the interest's predominant use, the assessor may

(a) determine that portions of the interest that include more than one use, or portions of the interest's assessment, belong to different property classes; and

(b) apportion the assessed value of the interest among those property classes.

(6) If the assessor determines that portions of any interest in reserve lands, or portions of the interest's assessment, belong to different property classes, the interest may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion within a property class.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

9.(1) The assessor or the assessment appraiser may deliver a Request for Information containing the information set out in Schedule II, requesting that a person who owns, uses, occupies, manages or disposes of an interest in reserve lands provide information or documents that relate to or might relate to the value



of an interest, and that person must provide to the assessor or the assessment appraiser, as the case may be, within thirty (30) days from the date of delivery or a longer period as specified in the notice

- (a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and
- (b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(2) A holder of assessable property must

(a) provide an assessment appraiser with the particulars required by the assessment appraiser for the purpose of making a valuation of the assessable property or the fixtures, machinery or other equipment valuation; and

(b) if required by the assessment appraiser, deliver to the assessment appraiser a written statement, signed by the person, containing the particulars mentioned in clause (a).

(3) Every year, the assessor may request the holder of an interest in reserve lands to provide information respecting

- (a) the persons who are carrying on business on the interest; and
- (b) the nature of the business being carried on.

Annual Requirements to Provide Information to Assessor

10.(1) On or before October 1 in each year, every railway company must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the railway roadway situated on the reserve;
- (b) the description and area in hectares of land on the reserve held by the company, other than a railway roadway;
- (c) the description and location of any improvements on the reserve, other than railway superstructures, owned or occupied by the company;
- (d) any change in the ownership of a railway roadway and any abandonment of a railway roadway; and
- (e) the address to which Assessment Notices are to be sent.

(2) On or before November 1 in each year, every holder of a petroleum oil or gas well must furnish the assessor with a certified statement showing the following information as of September 1 in the current year:

- (a) the holder's name and address;
- (b) a list of the resource production equipment situated on the reserve that is subject to assessment and its location;
- (c) any change in the resource production equipment situated on the reserve that has occurred since the last information was furnished to the assessor;
- (d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;
- (e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated on the reserve; and
- (f) the address to which Assessment Notices are to be sent.

(3) On or before March 1 in each year, every holder of a pipeline must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

- (a) the total number of kilometres of the pipeline right of way situated on the reserve;



- (b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the reserve;
- (c) the description and area in hectares of land within the reserve held by the holder, other than the pipeline right of way;
- (d) the description and location of any improvements within the reserve held by the holder;
- (e) any change in the ownership of the pipeline and any abandonment of the pipeline; and
- (f) the address to which Assessment Notices are to be sent.

(4) In all cases, an interest in reserve lands may be assessed based on the information available and the assessor and assessment appraiser are not bound by the information provided under this section.

Inspections

11.(1) The assessor, for any purposes related to assessment, and the assessment appraiser for valuation purposes, may, after making reasonable efforts to notify the holder of an interest in reserve lands, enter that interest at any reasonable time.

(2) The assessor or assessment appraiser must display or produce on request identification showing that he or she is authorized to make the entry.

(3) If a person refuses to allow or interferes with an assessment or valuation, or if a person fails to respond to a reasonable request for access under subsection (1), the assessor or assessment appraiser may determine the assessment based on the information available.

(4) Notwithstanding subsections (1) to (3), an assessor or assessment appraiser must not enter any place that is a private dwelling without the consent of the holder of the private dwelling.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

12.(1) On or before May 1st of each year, the assessor must complete a new assessment roll containing a list of every interest in reserve lands that is liable to assessment under this Law.

(2) The assessor must enter the assessed value of each interest in reserve lands, as determined under this Law, in the assessment roll.

(3) The assessor may prepare the assessment roll required under subsection (1) on or after September 1 in the year before the year to which the assessment roll relates.

(4) The assessment roll must be in paper or electronic form and must contain the following information in respect of each interest in reserve lands, as applicable:

- (a) the name and last known address of the holder of the interest;
- (b) a short description of the interest;
- (c) whether the interest is land, improvements, or land and improvements;
- (d) the classification of the interest;
- (e) the assessed value by classification of the interest;
- (f) the total assessed value of the interest;
- (g) the taxable assessment of the interest;
- (h) the taxable area of the interest; and
- (i) any other information the assessor considers necessary or desirable.



(5) If two or more persons are the holders of assessable property, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of the assessable property.

(6) Notwithstanding subsection (2), if two or more assessable properties have the same holder, the assessor may combine the assessment of those assessable properties into a single assessment for the purposes of the assessment roll.

Certification by Assessor

13. On completion of an assessment roll and on or before May 1 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule X 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.

Amendments to Assessment Roll

14.(1) Where the assessor amends the assessment roll under sections 20 or 21, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor must

- (a) date and initial amendments made to the assessment roll; and
- (b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, other than under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 13.

(3) Where the assessment roll is amended under section 21, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date of the amendment.

(4) The assessor must not amend the assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

15.(1) 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.

(2) The fact that any information on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the assessment roll or the assessment roll itself.

Inspection and Use of Assessment Roll

16.(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 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 III

(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

17.(1) On application by a holder, the tax administrator 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 tax administrator'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 tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 16(1) or are otherwise accessible to the public.

Chargeholders

18.(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

19.(1) The assessor must, within fifteen (15) days after the assessment roll is completed and certified, 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) The Assessment Notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.

(3) If a person purchases an interest in reserve lands or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person must give the assessor written notice of a mailing address to which Assessment Notices may be sent.

(4) An Assessment Notice may include a number of assessable properties if the same person is the assessed person for all of them.

(5) No assessment is invalid by reason of any error in the Assessment Notice or by reason of the non-receipt of the notice by the person to whom it was addressed.

(6) The Assessment Notice and the tax notice given under the Taxation Law relating to the same interest in reserve lands may be sent together or may be combined on one notice.

(7) If an error, omission or misdescription is discovered in any of the information shown on an Assessment Notice, the assessor may prepare an amended Assessment Notice and send it to every person named in the assessment roll in respect of that assessable property.

(8) Subject to subsection 16(2) and subsection (9), the assessor must provide, to any person who



requests it and pays to the assessor the fee of ten dollars (\$10), the information contained in the current Assessment Notice.

(9) Where information has been omitted or obscured under subsection 17(1), the assessor must omit that information from a notice provided under subsection (8).

PART VII

CORRECTION AND AMENDMENT OF ASSESSMENT ROLL

Corrections and Additions to Assessment Roll

20.(1) If an error or omission in any of the information shown on the assessment roll is discovered, the assessor may, in consultation with the assessment appraiser if the error or omission relates to the assessed value, correct the assessment roll for the current year only.

(2) If the assessor makes a correction on the assessment roll respecting the property class, the assessed value, or the applicability of an exemption to the interest in reserve lands, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest affected.

(3) A correction made under subsection (1) is effective from January 1 of the year with respect to which the assessment is made.

(4) If, after certification of the assessment roll, an interest in reserve lands is subdivided, the assessor may cancel the assessment of the interest, reassess the resulting interests and amend the assessment roll accordingly.

(5) Where assessments are made under subsection (4), the assessor must mail an Assessment Notice to every person named on the assessment roll in respect of each new interest in reserve lands.

(6) A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(7) The assessor must comply with an application made pursuant to subsection (6) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

Supplementary Assessments

21.(1) The assessor must make any supplementary assessment that may be necessary to reflect a change if, after Assessment Notices are sent but on or before December 1 of the taxation year for which taxes are levied on the assessment mentioned in the notice, it is discovered that the assessed value of any interest in reserve lands is not the same as the assessed value entered on the assessment roll by reason of

- (a) the destruction of or damage to the interest;
- (b) the demolition, alteration or removal of an improvement;
- (c) the construction of an improvement; or
- (d) a change in the use of the interest.

(2) A supplementary assessment must reflect

- (a) the assessed value of any interest in reserve lands that has not been previously assessed; or
- (b) the change in the assessed value of any interest since it was last assessed.

(3) If any interest in reserve lands exempt from taxation under the Taxation Law ceases to be exempt on or before December 1 of the taxation year for which taxes are levied, the assessor must assess the person liable to assessment and enter a supplementary assessment on the assessment roll.

(4) If a supplementary assessment is made to the assessment roll under this section, the assessor must



mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in reserve lands affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

22.(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 twenty-one (21) 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 V; and

(c) include any reasons in support of the request.

(4) The assessor must, no later than twenty-one (21) days after the end of the twenty-one (21) day period referenced in paragraph (3)(a), consider the request for reconsideration and advise the person who requested the reconsideration that

(a) the assessor confirms the assessment; or

(b) the assessor has determined that the assessable property should have been assessed differently, and that the assessor offers 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

23.(1) Council must, by resolution, establish an Assessment Review Board to 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 practicing or non-practicing member in good standing 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 member of the First Nation but not a member of 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, 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

24.(1) The First Nation must remunerate

- (a) the chair (or acting chair) at a rate of one hundred and twenty-five dollars (\$125) per hour,
- (b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 23(2), at a rate of one hundred dollars (\$100) per hour, and
- (c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at a rate of seventy-five dollars (\$75) per hour,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

25.(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

26.(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



27.(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

28. 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

29. 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

30. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

31.(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, and

(c) an administration fee of thirty dollars (\$30),

to the assessor within forty-five (45) 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) An appeal is commenced by delivery of a completed Notice of Appeal, a copy of the Assessment Notice, and the required administration fee to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the assessable property;

(b) the assessment classification of the assessable property;

(c) the taxable area of the assessable property;

(d) the applicability of an exemption to the assessable property;

(e) any alleged error or omission in an assessment or Assessment Notice; and

(f) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an amended or supplementary assessment, the



appeal must be confined to the amended or supplementary assessment, as the case may be.

- (5) The assessor must, as soon as possible after a Notice of Appeal is received,
 - (a) deliver a copy of the Notice of Appeal to the chair and to the First Nation; and
 - (b) deliver the administration fee collected under paragraph (1)(c) to the First Nation.

(6) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

32. 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

33.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least ten (10) 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.

Parties

- 34.** The parties in a hearing 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 upon request by that person.

Delivery of Documentation

35. (1) The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

- (2) The chair may, in respect of an appeal,
- (a) require the assessor to provide any relevant document or record obtained or created in respect of an assessment that is in the custody or control of the assessor, subject to privilege;
 - (b) require a party to provide relevant documents and records in advance of a hearing.

Timing for Hearing

36. Subject to section 49, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

- 37.(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 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

38.(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

39.(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

40.(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

41.(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

42. 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

43. The Assessment Review Board may conduct a single hearing of two (2) or more appeals 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

44.(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 Produce Documents

45.(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/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(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/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; 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 Her Majesty's Court of Queen's Bench for Saskatchewan for an order directing a person to comply with an order under this section.

Adjournments

46. The Assessment Review Board may



- (a) hear all appeals 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

47. 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

48.(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 Her Majesty's Court of Queen's Bench for Saskatchewan or to the Federal Court of Canada 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

49. 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

50.(1) A complainant may withdraw an appeal under this Part by

- (a) delivering a Notice of Withdrawal to the assessor if a Notice of Hearing has not been delivered in respect of the appeal; or
- (b) delivering a Notice of Withdrawal to the Assessment Review Board if a Notice of Hearing has been delivered in respect of the appeal.

(2) Upon receipt of a Notice of Withdrawal

- (a) under paragraph (1)(a), the assessor must advise the chair and the First Nation that the appeal is withdrawn and will not proceed; and
- (b) under paragraph (1)(b), the Assessment Review Board must dismiss the appeal and notify the parties that the appeal has been dismissed.

(3) For greater certainty, if a Notice of Hearing has been issued but not delivered, paragraph (1)(b) applies.



Delivery of Decisions

51.(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal 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.

(4) The assessor must make any changes to its assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in reserve lands affected.

Delivery of Documents under This Part

52.(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 first nation's administrative office, or with the first nation's legal counsel; 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 corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(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

53.(1) An appeal lies from the Assessment Review Board to Her Majesty's Court of Queen's Bench for Saskatchewan from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 51(1).

PART XI GENERAL PROVISIONS

Disclosure of Information

54.(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; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the interest in reserve lands 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

55. Notwithstanding section 54,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and
- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) 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

56. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation 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

57.(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

58.(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.

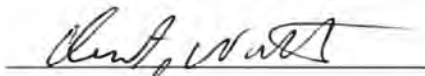
(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

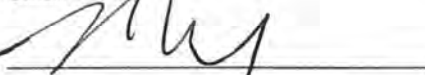
59. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of November, 2020, at Red Pheasant Cree Nation, in the Province of Saskatchewan.


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



Chief:



Councillor:



Councillor:



Councillor:



Councillor:

Councillor:



SCHEDULE I
PROPERTY CLASSES

Non-Arable (Range) Land and Improvements
Other Agricultural Land and Improvements
Residential
Multi-Unit Residential
Seasonal Residential
Commercial and Industrial
Elevators
Railway Rights-of-Way and Pipeline



SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR
FOR THE RED PHEASANT CREE NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to section __ of the *Red Pheasant Cree Nation Property Assessment Law, 2020*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least thirty (30) days from the date of delivery of the request]**, the following information and documents relating to the above-noted interest:

- (1)
- (2)
- (3)

In providing the documents, please include a written, signed, declaration in the following form:

“I, _____ **[name]**, hereby declare that the information and documents enclosed with this declaration are complete, true and accurate to the best of my knowledge.”

If you fail to provide the requested information on or before the date specified above, an assessment of the interest may be made on the basis of the information available to the assessor.

Assessor for the Red Pheasant Cree Nation

Dated: _____, 20____.



SCHEDULE III

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 *Red Pheasant Cree Nation Property Assessment Law, 2020*;
- (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 IV
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the _____
First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in reserve lands: [Name(s) & addresses]

The interest is classified as:

The assessed value by classification of the interest is:

TOTAL ASSESSED VALUE: _____

TAXABLE ASSESSMENT: _____

TAXABLE AREA: _____

AND TAKE NOTICE that you may, within twenty-one (21) 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 *Red Pheasant Cree Nation Property Assessment Law, 2020*. Within twenty-one (21) days after the end of the period during which you may request a reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that your interest should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) 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 *Red Pheasant Cree Nation Property Assessment Law, 2020*, and must be delivered to the Assessor at the following address: **[insert address]**.

Assessor for the Red Pheasant Cree Nation

Dated: _____, 20____.



SCHEDULE V
REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Red Pheasant Cree Nation
[*address as provided on the Assessment Notice*]

PURSUANT to the provisions of the *Red Pheasant Cree Nation Property Assessment Law, 2020*, I hereby request a reconsideration of the assessment of the following interest in reserve lands:

[*description of the interest as described in the Assessment Notice*]

I am: ____ a holder of the interest
____ named on the assessment roll in respect of this interest

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 VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Red Pheasant Cree Nation
[*address as provided on the Assessment Notice*]

PURSUANT to the provisions of the *Red Pheasant Cree Nation Property Assessment Law, 2020*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in reserve lands:

[*description of the interest, 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 must be enclosed with this Notice of Appeal.



SCHEDULE VII
NOTICE OF WITHDRAWAL

TO: Assessor, Red Pheasant Cree Nation
[address]

OR

Chair, Assessment Review Board for the Red Pheasant Cree Nation
[address]

PURSUANT to the provisions of the *Red Pheasant Cree Nation Property Assessment Law, 2020* I hereby withdraw my appeal of the assessment of the following interest in reserve lands:

Description of interest:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .



SCHEDULE VIII
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest at **[must be a date at least 14 days after a Notice of Hearing]**:

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 IX
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the _____ First Nation in respect of the assessment of _____ [*describe interest in reserve lands*].

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 X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the _____ First Nation, hereby certify that this is the _____ First Nation 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 *Red Pheasant Cree Nation Property Assessment Law, 2020*.

(Signature of Assessor)

Dated _____, 20____ at _____, _____ .
(City) (Province)



SCHEDULE XI

DESCRIPTION OF THE RESERVE

1. The North Battleford Urban Reserve of Red Pheasant Indian Reserve No. 108, which includes the following lands:

Surface Parcel No. 131425332 being Legal Subdivision 10 and those portions of Legal Subdivisions 15 and 16 in Section 9, in Township 44, in Range 16, West of the Third Meridian, in the Province of Saskatchewan, Dominion of Canada that lie to the South of the Southern limit of the road right of way as shown on a Plan of record in the Saskatchewan Land Surveys Directory as No. 87B16724, containing together 48.232 hectares (119.18 acres) more or less;

Surface Parcel No. 131430259 being all that portion of the North West Quarter of Section 9, in Township 44, in Range 16, West of the Third Meridian, in the Province of Saskatchewan, Dominion of Canada that lies outside the limits of the Plans of record in the Saskatchewan Land Surveys Directory as No. G3689 as amended by Master of Titles Order No. AE1167, No. 82B07947 and No. 87B16724, containing 59.208 hectares (146.31 acres) more or less;

Surface Parcel No. 131425310 being all that portion of the South East Quarter of Section 9, in Township 44, in Range 16, West of the Third Meridian, in the Province of Saskatchewan, Dominion of Canada that lies outside the limits of the Plans of record in the Saskatchewan Land Surveys Directory as Nos. 71B01629, 83B10762 and 91B06742, containing 16.142 hectares (39.89 acres) more or less; and,

Surface Parcel No. 131425321 being all that portion of the South West Quarter of Section 9, in Township 44, in Range 16, West of the Third Meridian, in the Province of Saskatchewan, Dominion of Canada that lies outside the limits of the Plan of record in the Saskatchewan Land Surveys Directory as No. G3689 as amended by Master of Titles Order No. AE1167, containing 16.898 hectares (41.76 acres) more or less.

2. The Saskatoon Urban Reserve of Red Pheasant Indian Reserve No. 108, which includes the following lands:

LSD 1, SE Sec 1 Twp 37 Rge 05 W 3; and

LSD 8, SE Sec 1 Twp 37 Rge 05 W 3.



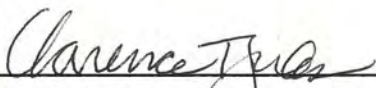
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Red Pheasant Cree Nation in the Province of Saskatchewan,

***Red Pheasant Cree Nation
Property Taxation Law, 2020***

Dated at Kamloops, British Columbia this 9th day of February, 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**RED PHEASANT CREE NATION
PROPERTY TAXATION LAW, 2020**

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SCHEDULES

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II	Tax Notice
III	Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes
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VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services
XI	Description of the Reserve

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, and interests in reserve lands;

B. The Council of the Red Pheasant Cree 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 Red Pheasant Cree 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 Red Pheasant Cree Nation duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Red Pheasant Cree Nation Property Taxation Law, 2020*.

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;

“agricultural property” means an interest in reserve lands classified as “non-arable (range)” or “other agricultural” in accordance with the Assessment Law;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Red Pheasant Cree Property Assessment Law, 2020*;

“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;

“building” means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is:

(a) not in storage, and

(b) situated on the reserve for a period of more than thirty (30) days;

“child” includes a child for whom a person stands in the place of a parent;

“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 Red Pheasant Cree Nation, being a band named in the schedule to the Act;

“holder”, in relation to an interest in reserve lands, means a person

(a) in possession of the interest,

(b) entitled through a lease, licence or other legal means to the interest,

(c) in actual occupation of the interest, or

(d) who is a trustee of the interest;

“improvement” means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,



- (b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,
- (c) any resource production equipment of any mine or petroleum oil or gas well, and
- (d) any pipeline on or under land;
- “interest”, in relation to reserve lands, means any estate, right or interest of any nature in or to the lands, including any right to occupy, possess or use the lands, but does not include title to the lands that is held by Her Majesty;
- “Law” means this Red Pheasant Cree Nation Property Taxation Law, 2020
- “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 reserve lands under subsections 20(1) and (2) of the *Indian Act*;
- “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 Saskatchewan;
- “registry” means any land registry in which interests in reserve lands are registered;
- “related individual” means, in respect of a member of the First Nation,
 - (a) that member’s spouse, child, grandchild, great-grandchild, parent, grandparent, great-grandparent or guardian,
 - (b) the spouse of that member’s parent, grandparent, great-grandparent, child, grandchild or great-grandchild, or
 - (c) the child, grandchild, great-grandchild, parent, grandparent or great-grandparent of that member’s spouse;
- “reserve” means the reserve lands identified in Schedule XI;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “spouse” includes a common law partner;
- “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 and includes an amended Tax Notice and a supplementary Tax Notice;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable area” means the taxable area determined under the Assessment Law;

“taxable assessment” has the meaning given to that term in the Assessment Law;

“taxable property” means an interest in reserve lands 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) For greater certainty, an interest, in relation to reserve lands, includes improvements.

(3) 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 First Nation by way of resolution 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.

PART IV

LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in reserve lands.

Tax Liability

5.(1) All interests in reserve lands 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) 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.

(4) Any person who is a holder of taxable property in any taxation year is 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 greater certainty, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(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 LEVY OF TAX

Tax Levy

7.(1) On or before May 14th in each taxation year, Council must adopt a law setting

- (a) the rate of tax to be applied to each property class other than those property classes referenced in paragraph (b); and
- (b) the rate of tax per acre to be applied to each agricultural property class.

(2) Taxes must be levied

- (a) except as provided in paragraph (b), by applying the rate of tax against each one thousand dollars (\$1,000) of the taxable assessment of the interest in reserve lands; and
- (b) for agricultural property, by multiplying the rate of tax by the taxable area of the interest in reserve lands.

(3) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(4) Subsection (3) does not apply to supplementary taxes levied under section 12.

(5) Despite subsection (2), Council may establish, in its annual law setting the rates of tax, a minimum tax payable in respect of a taxable property.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes except that a minimum tax must not be established in an agricultural property



class.

Tax Payments

- 8.(1) Taxes are due and payable on or before June 30th 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 Red Pheasant Cree Nation.

PART VI TAX ROLL AND TAX NOTICE

Tax Roll

- 9.(1) On or before May 15th 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 in respect of each interest in reserve lands:
- (a) a description of the interest as it appears on the assessment roll;
 - (b) the name and address of the holder entered on the assessment roll with respect to the interest;
 - (c) the name and address of every person entered on the assessment roll with respect to the interest;
 - (d) the assessed value and the taxable assessment by classification of the interest as it appears in the assessment roll, exclusive of exemptions, if any;
 - (e) the taxable area of the interest;
 - (f) the amount of taxes levied on the interest in the current taxation year under this Law; and
 - (g) 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 interest in the current taxation year under this Law; and
 - (b) the amount of any unpaid taxes from previous taxation years.
- (4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the tax roll.

Annual Tax Notices

- 10.(1) On or before May 30th 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 taxable 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) If requested by a recipient, the tax administrator may provide a Tax Notice by facsimile or e-mail at the number or address provided by that person and the Tax Notice is deemed to have been mailed as required under subsection (1).
- (4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.



(5) A Tax Notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(6) The Tax Notice and the Assessment Notice required under the Assessment Law relating to the same taxable property may be sent together or may be combined into one notice.

(7) Where the holder of a charge on an interest 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 interest to the holder of the charge during the duration of the charge.

(8) If a material error, omission or misdescription is discovered in any of the information shown on a Tax Notice, the tax administrator must prepare and send an amended Tax Notice to every person affected by the amendment.

(9) No defect, error or omission in the form or substance of a Tax Notice, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

Amendments to Tax Roll and Tax Notices

11.(1) Where the assessment roll has been amended in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the tax administrator

(a) may correct the tax roll for the current year only; and

(b) on correcting the tax roll must prepare and send an amended Tax Notice to every person affected by the amendment.

(3) If it is discovered that no tax has been imposed on taxable property, the tax administrator may impose the tax for the current year only and must prepare and send a Tax Notice to every person affected by the amendment.

(4) If an interest in reserve lands that was exempt from taxation becomes taxable property or taxable property becomes exempt under this Law, the tax administrator must

(a) correct the tax roll; and

(b) send an amended Tax Notice to every person affected by the amendment.

(5) Where the taxable status of an interest in reserve lands changes under subsection (4), the tax administrator must prorate the tax imposed so that the tax is payable only for the part of the year in which the interest is not exempt.

(6) The date of every entry made on the tax roll under this section must be shown on the tax roll.

(7) 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 6.

(8) 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.

Supplementary Tax Roll

12.(1) Where a supplementary assessment is prepared under the Assessment Law, the tax administrator must prepare a supplementary tax roll.



(2) A supplementary tax roll must be in the same form and contain the same information shown on the tax roll with respect to each interest in reserve lands on the supplementary tax roll, and must show the date for determining the tax that may be imposed for the taxation year.

(3) The tax administrator must

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person entitled to a Tax Notice in respect of that taxable property.

(4) Where a supplementary assessment is made in accordance with the Assessment Law, the amount of taxes levied in that taxation year is to be adjusted to correspond with

(a) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;

(b) the portion of the year that elapsed before the completion of the removal or demolition of the building; or

(c) the portion of the year that has elapsed since the value of the taxable property changed.

(5) 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.

(6) Where a supplementary Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the supplementary 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.

Requests for Information

13.(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 an interest in reserve lands, 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 VII

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

14. 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 reserve lands for which the taxes are paid.

Tax Certificate

15.(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 reserve lands, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.



PART VIII

PENALTIES AND INTEREST

Penalty

16. If all or any portion of the taxes remains unpaid after June 30th of the year in which they are levied, a penalty of ten percent (10%) of the portion of the current year's taxes 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 current year's taxes.

Interest

17. If all or any portion of taxes remains unpaid after June 30th of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be part of the taxes.

Application of Payments

18. Payments for taxes must be credited by the tax administrator first, to unpaid taxes from previous taxation years, with taxes imposed earlier being discharged before taxes imposed later and second, to unpaid taxes for the current taxation year.

PART IX

REVENUES AND EXPENDITURES

Revenues and Expenditures

19.(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 greater certainty, 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 or in accordance with section 13.1 of the Act.

Reserve Funds

20.(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 First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board 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 X

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

21.(1) The liability referred to in subsection 5(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) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) 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.

(5) Before commencing enforcement proceedings under Parts XI, XII and XIII the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

22.(1) Before taking any enforcement measures under Parts XI, XII or XIII 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 taxable 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

23.(1) Unpaid taxes are a lien on the interest in reserve lands to which they pertain that attaches to the interest and binds subsequent holders of the interest.

(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 reserve lands.

(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 reserve lands.

(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

24.(1) This section applies to this Part and Parts XI, XII and XIII.

(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 XI

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

25.(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.

Notice of Seizure and Sale

26.(1) Before proceeding under subsection 25(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

27.(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

28.(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 27(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

29. 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

30.(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.

PART XII

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

31.(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) 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

32.(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 36(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

33.(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

34. The tax administrator must, without delay, notify the Minister of Crown-Indigenous Relations in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

35. 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 36(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 taxable property 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

36.(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 Crown-Indigenous Relations 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 33(3).

Assignment of Taxable Property

37.(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 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 36(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 taxable property.

(4) Upon assignment under subsection 36(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

38.(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 taxable 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 First Nation



39.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 33(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 XIII

DISCONTINUANCE OF SERVICES

Discontinuance of Services

40.(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) 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 XIV

GENERAL PROVISIONS

Disclosure of Information

41.(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 interest in reserve lands 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

42. Notwithstanding section 41,

- (a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;



- (b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where
 - (i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and
 - (ii) 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

43. 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

44.(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

45.(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

46.(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.

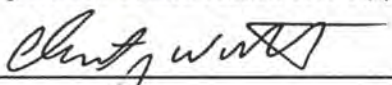
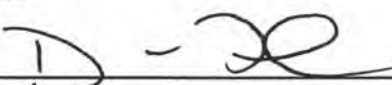
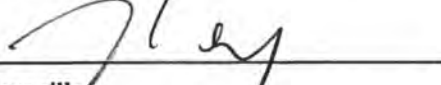

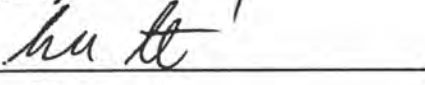
(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

47. 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 20th day of November, 2020, at Red Pheasant in the Province of Saskatchewan.

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

 _____ Chief:	 _____ Councillor:
 _____ Councillor:	 _____ Councillor:
 _____ Councillor:	_____ Councillor:



SCHEDULE I
REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE RED PHEASANT CREE NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Red Pheasant First Nation Property Taxation Law, 2020*, 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 reserve lands:

- (1)
- (2)
- (3)

Tax Administrator for the Red Pheasant Cree Nation

Dated: _____, 20____.



SCHEDULE II
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN RESERVE LANDS: _____

PURSUANT to the provisions of the *Red Pheasant Cree Nation Property Taxation Law, 2020*, taxes in the amount of _____ dollars (\$) are hereby levied with respect to the above-noted interest.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Red Pheasant Cree Nation, located at P.O. Box 70, Cando, Saskatchewan, S0K 0V0, during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Red Pheasant Cree Nation Property Taxation Law, 2020*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

Assessed value:	\$ _____
Taxable assessment:	\$ _____
Taxable area:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Costs:	\$ _____
Total Payable	\$ _____

Tax Administrator for the Red Pheasant Cree Nation

Dated: _____, 20____.



SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

- | | |
|---|------------------------------|
| 1. For preparation of a notice | \$ 250 |
| 2. For service of notice on each person or place
by the First Nation | \$ 75 |
| 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: | |
| (a) in conducting a seizure and sale of
personal property under Part XI,
not including costs otherwise recovered
under this Schedule; | |
| (b) in conducting an auction or tender under
Part XII, not including costs otherwise
recovered under this Schedule | \$ 80 per person
per hour |
| 6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XI, XII
and XIII will be charged based on receipts. | |



SCHEDULE IV
TAX CERTIFICATE

In respect of the interest in reserve lands described as: _____ and pursuant to the
Red Pheasant Cree Nation Property Taxation Law, 2020, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest 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 as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Red Pheasant Cree Nation

Dated: _____, 20__ .



SCHEDULE V
TAX ARREARS CERTIFICATE

In respect of the taxable property described as: _____ and pursuant to the *Red Pheasant Cree Nation Property Taxation Law, 2020*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced taxable property, as follows:

Taxes:	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Costs:	\$ _____
Total unpaid tax debt:	\$ _____

The total unpaid tax debt is due and payable immediately.

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 Red Pheasant Cree Nation, located at P.O. Box 70, Cando, Saskatchewan, S0K 0V0, 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 Red Pheasant Cree Nation

Dated: _____, 20__.



SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 above-referenced 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:

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 *Red Pheasant Cree Nation Property Taxation Law, 2020*, 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 Red Pheasant Cree 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 _____ First Nation will take place on _____, 20____ at _____ o'clock at _____ *[location]*.

The following personal property, seized pursuant to Part XIII of the *Red Pheasant Cree Nation Property Taxation Law, 2020*, 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 Saskatchewan and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Red Pheasant Cree Nation

Dated: _____, 20____.



SCHEDULE VIII
NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 *Red Pheasant Cree Nation Property Taxation Law, 2020*, 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 Red Pheasant Cree 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 constituting the taxable property.
9. Council of the Red Pheasant Cree Nation will, without delay, notify the Minister of Crown-Indigenous Relations 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 taxable property.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 *Red Pheasant Cree Nation Property Taxation Law, 2020*.

Tax Administrator for the Red Pheasant Cree Nation

Dated: _____, 20____.



SCHEDULE IX
NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF TAXABLE PROPERTY: _____
(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 Red Pheasant Cree Nation.

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 Red Pheasant Cree 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 constituting the taxable property.



6. Council of the Red Pheasant Cree Nation will, without delay, notify the Minister of Crown-Indigenous Relations 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 taxable property.
9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any 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 *Red Pheasant Cree Nation Property Taxation Law, 2020*.

Tax Administrator for the Red Pheasant Cree Nation

Dated: _____, 20__ .



SCHEDULE X
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF 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 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 *Red Pheasant Cree Nation Property Taxation Law, 2020*.

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 Red Pheasant Cree Nation

Dated: _____, 20____.



SCHEDULE XI

DESCRIPTION OF THE RESERVE

1. The North Battleford Urban Reserve of Red Pheasant Indian Reserve No. 108, which includes the following lands:

Surface Parcel No. 131425332 being Legal Subdivision 10 and those portions of Legal Subdivisions 15 and 16 in Section 9, in Township 44, in Range 16, West of the Third Meridian, in the Province of Saskatchewan, Dominion of Canada that lie to the South of the Southern limit of the road right of way as shown on a Plan of record in the Saskatchewan Land Surveys Directory as No. 87B16724, containing together 48.232 hectares (119.18 acres) more or less;

Surface Parcel No. 131430259 being all that portion of the North West Quarter of Section 9, in Township 44, in Range 16, West of the Third Meridian, in the Province of Saskatchewan, Dominion of Canada that lies outside the limits of the Plans of record in the Saskatchewan Land Surveys Directory as No. G3689 as amended by Master of Titles Order No. AE1167, No. 82B07947 and No. 87B16724, containing 59.208 hectares (146.31 acres) more or less;

Surface Parcel No. 131425310 being all that portion of the South East Quarter of Section 9, in Township 44, in Range 16, West of the Third Meridian, in the Province of Saskatchewan, Dominion of Canada that lies outside the limits of the Plans of record in the Saskatchewan Land Surveys Directory as Nos. 71B01629, 83B10762 and 91B06742, containing 16.142 hectares (39.89 acres) more or less; and,

Surface Parcel No. 131425321 being all that portion of the South West Quarter of Section 9, in Township 44, in Range 16, West of the Third Meridian, in the Province of Saskatchewan, Dominion of Canada that lies outside the limits of the Plan of record in the Saskatchewan Land Surveys Directory as No. G3689 as amended by Master of Titles Order No. AE1167, containing 16.898 hectares (41.76 acres) more or less.

2. The Saskatoon Urban Reserve of Red Pheasant Indian Reserve No. 108, which includes the following lands:

LSD 1, SE Sec 1 Twp 37 Rge 05 W 3; and

LSD 8, SE Sec 1 Twp 37 Rge 05 W 3.



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
White Bear First Nations in the Province of Saskatchewan,

***White Bear First Nations
Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHITE BEAR FIRST NATIONS
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *White Bear First Nations Assessment Law, 2018*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *White Bear First Nations Taxation Law, 2018*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including any Appendices, 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 6th day of October 2021, at White Bear, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Annette Lonechild

Councillor Bernard Shepherd

Councillor Diette Kinistino

Councillor Tanya Littlechief

Councillor Debbie Ann Maxie

Councillor Patricia Joyea

Councillor Tanya Whitebear

SCHEDULE
ANNUAL BUDGET



PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
Property Tax	\$519,240.00
TOTAL REVENUE	\$519,240.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Other General Government	\$423,144.00
2. Fiscal Services	
a. Other Debt Payments - SAMA Assessment Financing	\$ 44,172.00
3. Contingency Amount	\$51,924.00
TOTAL EXPENDITURES	\$519,240.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus- revenues carried forward from the previous budget year	\$0.00
2. Accumulated Surplus- revenues carried forward from the previous budget year	\$0.00
BALANCE	\$0.00



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
White Bear First Nations in the Province of Saskatchewan,

White Bear First Nations
Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 29th day of October, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHITE BEAR FIRST NATIONS
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Tax Rates Law, 2021*.

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 *White Bear First Nations Assessment Law, 2018*;

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *White Bear First Nations Taxation Law, 2018*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 6th day of October 2021, at White Bear, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Annette Lonechild

Councillor Bernard Shepherd

Councillor Diette Kinistino

Councillor Tanya Whitebear

Councillor Debbie Ann Maxie

Councillor Patricia Joyea

Councillor Tanya Littlechief



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
6 Commercial and Industrial	32.85392
8 Railway Rights-of-Way and Pipeline	29.46379



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made
by the Whitecap Dakota First Nation in the Province of Saskatchewan,

Whitecap Dakota First Nation Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHITECAP DAKOTA FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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, 2021*.

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, and setting out expenditures made in accordance with section 13.1 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;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; 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, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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, including the Appendices, 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 9th day of August 2021, at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of two (2) members of Council.



Chief Darcy Bear



Councillor Frank Royal

Councillor Dwayne Eagle



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$466,115
b. Payments received in lieu of taxes	\$1,100,000
TOTAL REVENUES	\$1,566,115



PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$219,454
c. Other General Government	\$7,000
2. Protection Services	
a. Policing	\$42,000
b. Firefighting	\$74,000
c. Regulatory Measures	\$6,000
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$300,000
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$85,000
b. Culture	\$60,000
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	\$277,000
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	\$130,000
b. Sewage Collection and Disposal	\$60,000
c. Garbage Waste Collection and Disposal	\$110,000
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	



a. Long-term Borrowing 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	\$60,000
b. Social Programs and Assistance	
c. Agriculture	
d. Education	\$120,000
e. Other Service	
9. Grants:	
a. Home owner grant equivalents:	\$
b. Other grants:	
i.	\$
ii.	\$
iii.	\$
10. Contingency Amount	\$15,661
TOTAL EXPENDITURES	\$1,566,115
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0

Note: This Budget includes the attached appendices.



Appendix A	
Reserve Fund Balances for Revenues Included in Part 1 of the Schedule	
1. Reserve Fund Balance	
Beginning balance as of April 1, 2021 :	\$185,120
Transfers out	
a. to current year revenues:	\$
b. to reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year revenues:	\$
b. from reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$10
Ending balance as of March 31, 2022:	\$185,130



Appendix B
Development Cost Charge Budget and Reserve Fund Balances

Revenues:

1. Development cost charge revenues to be collected in current year:	
(a) Development Levies for Transportation Facilities	\$0
(b) Development Levies for Drainage Facilities	\$0
(c) Development Levies for Providing/Improving Park/Recreation Land	\$0
(d) Development Levies for Sewage Facilities	\$0
(e) Development Levies for Water Facilities	\$0

Expenditures:

1. Development cost charge expenditures in the current year:	
(a) Transportation Facilities	\$0
(b) Drainage Facilities	\$0
(c) Providing/Improving Park/Recreation Land	\$0
(d) Sewage Facilities	\$0
(e) Water Facilities	\$0

Balance: **\$0**

B. Development Cost Charge Reserve Fund Balances

1. Transportation Facilities	
Beginning balance as of April 1, 2021 :	\$76,708.63
Transfers out	
a. to current year development cost charge revenues:	\$
b. to _____ development cost charge reserve fund as a transfer:	\$
c. moneys borrowed from fund for another local service purpose:	\$
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$
b. from _____ development cost charge reserve fund as a transfer into fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of March 31, 2022:	\$76,708.63



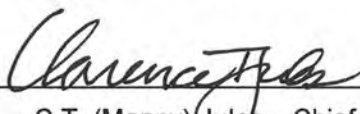
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whitecap Dakota First Nation in the Province of Saskatchewan,

Whitecap Dakota First Nation Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 13th day of August 2021.

On behalf of the First Nations Tax Commission


C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**WHITECAP DAKOTA FIRST NATION
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Tax Rates Law, 2021*.
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” has the meaning given to that term in the 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 2021 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

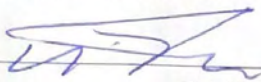
7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of August 2021, at Whitecap,
in the Province of Saskatchewan.

A quorum of Council consists of two (2) members of Council.



Chief Darcy Bear



Councillor Frank Royal

Councillor Dwayne Eagle



SCHEDULE TAX RATES		
PROPERTY CLASS		RATE PER \$1,000 OF ASSESSED VALUE
Residential		11.18
Multi-Unit Residential		10.650
Commercial and Industrial		11.8225



First Nations Tax Commission
Commission de la fiscalité des premières nations

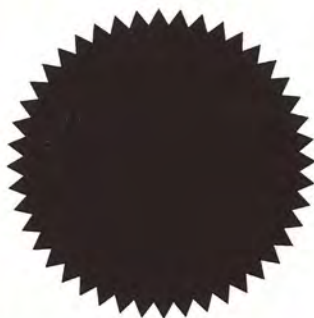
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Zagime Anishinabek in the Province of Saskatchewan,

Zagime Anishinabek Annual Expenditure Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ZAGIME ANISHINABEK
ANNUAL EXPENDITURE LAW, 2021**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws 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. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those 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 wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Zagime Anishinabek duly enacts as follows:

1. This Law may be cited as the *Zagime Anishinabek Annual Expenditure Law, 2021*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

"Assessment Law" means the *Sakimay First Nations Property Assessment Law, 2017*;

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

"First Nation" means the Zagime Anishinabek, being a band named in the schedule to the Act;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"local revenues" means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Sakimay First Nation Property Taxation Law, 2017*.

3. The First Nation's annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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.



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, including any Appendices, 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 14th day of April 2021, at Sakimay IR#74, in the Province of Saskatchewan.

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

Chief Bonny Acoose

Paula Acoose (Apr 15, 2021 11:13 MDT)

Councillor Paula Acoose

Amber Sangwais (Apr 15, 2021 11:31 MDT)

Councillor Amber Sangwais

Councillor Randy Sangwais

Councillor Randall Sparvier

Councillor Rachel Sangwais

Cynthia Sangwais (Apr 15, 2021 10:36 MDT)

Councillor Cynthia Sangwais



**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$379,947.42
b. Fees and Interest	\$ 564.58
TOTAL REVENUES	\$380,512

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$10,000
b. General Administration	\$55,664
c. Other General Government (reconsiderations/appeals)	\$45,000
2. Protection Services	
a. Firefighting	\$56,500
b. Regulatory Measures (by-law enforcement)	\$51,500
3. Transportation	
a. Roads and Streets	\$49,552
b. Snow and Ice Removal	\$32,025
c. Contribution Capital Investment (Machines)	\$50,000
4. Recreation and Cultural Services	
a. Recreation	\$20,000
5. Community Development	
a. Planning and Zoning	\$85,000
b. Community Planning (capital improvement study)	\$53,000
6. Environmental Health Services	
a. Garbage Waste Collection and Disposal	\$40,000
b. Beach Front Clean-up	\$50,000
7. Contingency	
a. Contingency amount	\$30,500
8. Transfers into Reserve Funds	
a. Crooked Lake Infrastructure Reserve Fund	\$10,000
TOTAL EXPENDITURES	\$638,741.36

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$258,229
2. Accumulated Deficit carried forward	-
BALANCE	\$0

NOTE: This budget includes the attached Appendix



Appendix
Reserve Fund Balances

1. Crooked Lake Infrastructure Reserve Fund	
Beginning balance as of January 1, 2021	\$20,020.65
Transfer out:	\$0
Transfer in:	
a. from current year revenues:	\$10,000
Interest earned in current year:	\$30.00
Ending balance as December 31, 2021:	\$30,050.65



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Zagime Anishinabek in the Province of Saskatchewan,

Zagime Anishinabek Annual Tax Rates Law, 2021

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission





**ZAGIME ANISHINABEK
ANNUAL TAX RATES LAW, 2021**

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands and interests or rights;

NOW THEREFORE the Council of the Zagime Anishinabek duly enacts as follows:

1. This Law may be cited as the *Zagime Anishinabek Annual Tax Rates Law, 2021*.

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 *Sakimay First Nation Property Assessment Law, 2017*;

“First Nation” means the Zagime Anishinabek, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Sakimay First Nation Property Taxation Law, 2017*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2021 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. 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 14th day of April, 2021, at Sakimay IR 74, in the Province of Saskatchewan.

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

Chief B. Lynn Acoose

Councillor Paula Acoose

Councillor Amber Sangwais

Councillor Rachel Sangwais

Councillor Cynthia Sangwais

Councillor Randy Sangwais

Councillor Randall Sparvier



**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF TAXABLE VALUE
Non-Arable (Range) Land and Improvements	7.12
Other Agricultural Land and Improvements	7.12
Residential	7.12
Multi-Unit Residential	7.12
Seasonal Residential	7.12
Commercial and Industrial	7.12
Elevators	7.12
Railway Rights-of-Way and Pipeline	7.12



By-laws under the *Indian Act*

Règlements administratifs édictés en vertu de la *Loi sur les Indiens*

First Nation by-laws approved by the Minister of Indigenous Services under Section 83, Section 81 or Section 85.1 of the *Indian Act*.

Règlements administratifs des Premières Nations approuvés par le ministre des Services aux Autochtones en vertu de l'article 83, de l'article 81 ou de l'article 85.1 de la *Loi sur les Indiens*.



Alberta



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexis Nakota Sioux Nation in the Province of Alberta, at a meeting held on the 10th day of May 2021.

**Alexis Nakota Sioux Nation
Annual Expenditure By-law, 2021**

Dated at Ottawa, Ontario, this 14th day of June 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**ALEXIS NAKOTA SIOUX NATION
ANNUAL EXPENDITURE BY-LAW, 2021**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation 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;

B. 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

C. The Council of the Alexis Nakota Sioux Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

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 Expenditure By-law, 2021*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, 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 the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Alexis Nakota Sioux Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Alexis First Nation Property Tax By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2021 and ending December 31, 2021, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. 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.

10. The Schedule attached to this By-law forms part of and is an integral part of this By-law.



11. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 10 day of May, 2021,
at Alexis, in the Province of Alberta.

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

[Tony Alexis]

Chief

[Dwayne Alexis]

Councillor

[Willard Alexis]

Councillor

[Darwin Alexis]

Councillor

[Erwin Letendre]

Councillor

[Henry Alexis]

Councillor

[Corrine Potts]

Councillor

[Lonnie Letendre]

Councillor



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:
 - a. Property Tax Revenues \$ 101,738.54

TOTAL REVENUES **\$ 101,738.54**

PART 2: EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative \$ 96,651.62
 - b. General Administrative
 - c. Other General Government
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. Housing
 - 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. Debt Payments	
b. Accelerated Debt Payments	
c. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	\$ 5,086.92
TOTAL EXPENDITURES	\$ 101,738.54

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexis Nakota Sioux Nation in the Province of Alberta, at a meeting held on the 10th day of May 2021.

- **Alexis Nakota Sioux Nation
Rates By-law 2021**

Dated at Ottawa, Ontario, this 14th day of June 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



ALEXIS NAKOTA SIOUX NATION

RATES BY-LAW 2021

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.1-5, 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 matters arising out of or ancillary to such purpose;


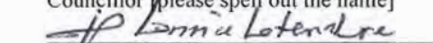
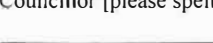
AND WHEREAS the Council of the Alexis Nakota Sioux Nation (also known as the Alexis Band) enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999 and approved by the Minister on February 28, 2000;

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 *Alexis Nakota Sioux Nation Rates By-law 2021*.
2. Pursuant to Section 5 of the *Alexis First Nation Property Tax By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2021 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 10 day of May, 2021, at Alexis, in the Province of Alberta.

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

 Chief [please spell out the name] <u>ERWIN LETENDRE</u>	 Councillor [please spell out the name] <u>Darwin Alexis</u>
 Councillor [please spell out the name] <u>ERWIN LETENDRE</u>	 Councillor [please spell out the name] <u>Darwin Alexis</u>
 Councillor [please spell out the name] <u>ERWIN LETENDRE</u>	 Councillor [please spell out the name] <u>Darwin Alexis</u>
 Councillor [please spell out the name] <u>ERWIN LETENDRE</u>	 Councillor [please spell out the name] <u>Darwin Alexis</u>



SCHEDULE "A"

The Council of the Alexis Nakota Sioux Nation hereby adopts the following taxation rates for the 2021 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 5 of the <i>Alexis First Nation Property Tax By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Alexis First Nation Property Tax By-law</i> .
In Reserve No. 133;	
Class 1 – Residential	
Class 2 – Non-residential and linear property	26.0295
Class 3 – Farm land	
Class 4 – Machinery and Equipment	22.4493
In Reserve No. 232;	
Class 1 – Residential	
Class 2 – Non-residential and linear property	14.2289
Class 3 – Farm land	
Class 4 – Machinery and Equipment	9.7702



BIGSTONE CREE NATION
PANDEMIC BYLAW 001-11-2021
January 11, 2021

WHEREAS, the Chief and Council of Bigstone Cree Nation met at a duly convened meeting on the above date, and;

WHEREAS, the Chief and Council of Bigstone Cree Nation are empowered to act on behalf of its' Membership, and;

WHEREAS, Council has declared a State of Local Emergency and that an Emergency exists in Bigstone Cree Nation as a result of the pandemic spread of COVID-19, and;

AND WHEREAS, the Chief and Council wish to enact and enforce a bylaw in respect of a Pandemic Response for the health and safety of the Nation, its members and its residents in accordance with the *Indian Act* R.S.C., 1985, c. 1-5., more specifically **Section 81** (1)(a), (b), (c), (d), (r).

AND WHEREAS, the Chief and Council wish to amend the Pandemic Bylaw 011-06-2020 to be replaced with the Pandemic Response Bylaw 001-11-2021.

AND WHEREAS, the Chief and Council wish to amend the Pandemic Response Bylaw through a Motion with a Quorum of Council present as necessary from time to time.

THEREFORE BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation have approved and passed this bylaw on the date shown above and in accordance with the *Indian Act* R.S.C., 1985, c. 1-5, more specifically Sections **81** (1)(a), (b), (c), (d), (r), **86**(1), (2), (3), (4), (5), and;

FURTHERMORE, BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation hereby enacts the following Bigstone Pandemic Response bylaw as an amendment to the previous bylaw "*Bigstone Pandemic Response By-law 001-04-2020*".

PART 1 – TITLE and DEFINITIONS

Short Title

1. This By-law may be cited as the "**Bigstone Pandemic Response By-law 001-11-2021**"



DEFINITIONS

2. In this By-law:

- a. **"BCN"** or **"Bigstone"** shall mean Bigstone Cree Nation;
- b. **"Child"** means a person who is minor under the age of 12;
- c. **"Council"** means the Chief and Council of Bigstone Cree Nation;
- d. **"Curfew hours"** means the hours of prohibition as set out by Section 3.c;
- e. **"Essential"** People who are essential to maintain the government, public works, emergency services and law and order, that includes RCMP, Ambulance, Fire Dept. and By-law enforcement;
- f. **"Face mask"** means a medical or non-medical mask or other face covering that fully covers the nose, mouth and chin;
- g. **"Local Business"** means any business that operates within BCN Reserves;
- h. **"Legitimate reason"** means the following:
 - i. Traveling directly to and from place of work
 - ii. Essential service
 - iii. Essential employee
 - iv. Emergency
- i. **"Mass gathering"** means a large group of people attending funerals, weddings or any other gatherings in any of the public places;
- j. **"Officer"** means RCMP, Peace Officer, Special constable or By-law officer;
- k. **"Parent or Guardian"** means the person(s) who in direct care of a child or youth;
- l. **"Public place"** means any place or area within Bigstone Cree Nation Reserve land that is privately or publicly owned or leased, to which the public have access as a right or by initiation, express or implied;
- m. **"Reserve"** means the Bigstone Cree Nation Reserves of # 166, 166A, 166B, 166C, 166D and Jean Baptiste Gambler Reserve # 183 and any other land owned/governed by Bigstone Cree Nation;
- n. **"Road Monitoring"** means manned checkpoints upon entry and exit of respective communities within BCN Reserves;
- o. **"Self-Isolate"** means to stay home for a term of 14 consecutive days, this includes everyone in the same household, upon arrival of returning to any of the BCN Reserves;
- p. **"Treaty Entitlement Lands"** and/or **"TLE Lands"** are the areas set apart by Canada to be added to Bigstone Cree Nation Reserves.
- q. **"Violator"** means any person who does not have a legitimate reason to be in a public place during the curfew hours;
- r. **"Violation ticket"** means a ticket issued to a Violator pursuant to this curfew bylaw as per Section 6 of this by-law.
- s. **"Youth"** means a person who is a minor between the ages of 13 and 17 years old;



3. CURFEW

Council hereby authorizes the following;

- a. The Council enacts a curfew within all Reserves and TLE lands governed by BCN and is liable for enforcement;
- b. The Council may at its discretion, enforce road monitoring activities in respective Reserves and Treaty Entitlement Lands, more specifically Reserve # 166, #166A, #166B, #166C, #166D, #183 and Chipewyan Lake;
- c. The curfew hours as set by Quorum of Council are between the hours of 9:00 p.m. and 6:00 a.m.;
- d. The curfew is to remain in effect until Chief and Council lift the curfew and/or the Pandemic Response;
- e. the hours of prohibition shall be posted to the membership/public no later than the following morning;
- f. Mass gatherings restrictions will be set by Quorum of Council based on the recommendation of the ECC, and shall be posted immediately no later than the following morning;
- g. Procure on a first priority basis any clothing, equipment medical supplies or any other essential supplies required to cope with the emergency, for the duration of the emergency;
- h. Local businesses in any emergency are prohibited to engage in price increases and is liable for enforcement;
- i. Local businesses are to restrict access to minors, and close one hour prior to curfew within each respective Reserve;
- j. Public places and facilities are closed during the Pandemic response;
- k. Failure to adhere to social distancing practice/protocols is liable for enforcement;
- l. Failure to abide by Public Health Orders is liable for enforcement;
- m. Emergency Essential Service Personnel and Law Enforcement Personnel are excluded from this bylaw;
- n. Failure to self-isolate upon return to any respective Reserve is liable for enforcement;
- o. That at the discretion of the By-law officer and Peace Officers to issue violation tickets under Section 5 Part 3-Offences of this by-law;
- p. It is an offence under this by-law to fail to comply with any written order issued under Section 5 Part 3-Offences of this by-law.



4. FACE MASKS

Council hereby authorizes the Mandatory wearing of face masks that cover the nose, mouth and chin in the following;

- a. Public places
- b. Local Businesses
- c. Mass gatherings

5. EXEMPTIONS

Council hereby authorizes the exemptions of face masks to the following;

- a. Persons under the age of 2
- b. Persons who are clearly unable to place or remove a face mask without assistance
- c. Persons who are unable to wear a face mask due to mental or physical limitations, or protected under the Alberta Human Rights Act;
- d. Persons consuming drinks or food in designated seating areas
- e. Persons taking part in religious or spiritual ceremonies where a face mask would limit or impede religious and/or spiritual ceremony.
- f. Persons engaged in water activities
- g. Persons engaged in physical exercise
- h. Persons providing care or assistance to a person with a disability where the face mask would hinder the caregiver
- i. Persons engaged in a service that requires the temporary removal of a face mask
- j. Schools and other educational places and facilities
- k. Hospitals and Health Care facilities
- l. Childcare facilities
- m. Areas exclusively accessed or used by Nation employees or Public Transport operators, provided that there are physical barriers in place and physical distancing is implemented between the operator and any person not required to wear a face mask as per Section 5 of this bylaw



6. PART 2 – AUTHORITY

This Bigstone Pandemic Response By-law shall come into effect upon a declaration of a State of Local Emergency (S.O.L.E.)

- a. The Chief and Council of Bigstone Cree Nation empowered by virtue of Section 81 of the *Indian Act* R.S.C. 1985. C. 1-5, may from time to time as deemed necessary by Chief and Council will enact this bylaw with for following intents and purposes;
 - i. to provide for the health of residents on the reserve and to prevent the spreading of contagious and infectious diseases;
 - ii. the regulation of traffic;
 - iii. the observance of law and order;
 - iv. the prevention of disorderly conduct and nuisances;
 - v. the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a by-law made under this section;

7. PART 3 – MONITORS

This Bigstone Pandemic Response By-law makes provision for personnel authorized by Chief and Council or their designate, to patrol all reserves and TLE Lands for the following purposes;

- a. Be clearly visible so as to prevent and deter violations of this bylaw
- b. Be vigilant in assessing hazardous or dangerous situations and conveying to the Bylaw Officer, Peace Officer or RCMP of the situation
- c. Observe and Report daily or as the need arises, to the Council Designate, Bylaw Officer, Peace Officer or RCMP
- d. Maintain order, this may mean being present at gatherings or places of business

8. PART 4 – OFFENCES

- a. A By-law officer and Peace Officers are hereby authorized and empowered to issue a violation ticket in accordance with the Provincial Offences Procedure Act to any person whom the By-law officer and Peace Officer have reasonable grounds to believe has contravened any provision of this by-law.
- b. A person who fails to comply with any provision of this by-law is guilty of an offence and is liable, upon summary conviction, to the fine specified in Section 6 of this by-law and in default of payment, to imprisonment for up to 30 days;



- c. If a Violation ticket is issued in respect of an offence, The Violation ticket may:
 - i. Specify the amount established by this by-law for the offence, or
 - ii. Require a person to appear in Court without the alternative of making a voluntary payment.
- d. A person who commits an offence may:
 - i. If a violation ticket is issued in respect of the offence, and;
 - ii. If the violation ticket specifies the fine amount established by this By-law for the offence, make a voluntary payment equal to the specified fine by this By-law by delivering the violation ticket and the specified fine to the Provincial Court.
- e. When a clerk records in the court records the receipt of a voluntary payment pursuant to this by-law and the Provincial Offences Procedure Act, the act of recording receipt of that payment constitutes acceptance of the guilty plea and also constitutes a conviction and the imposition of a fine in the amount of the specified penalty.
- f. Notwithstanding the penalties established in Section 6 of this by-law, the Bigstone Cree Nation may take any actions necessary to enforce this by-law including, but not limited to, the suspension, or revocation of a business license and/or Bigstone Council Resolution issued by the Nation, or any other legal action required to bring about compliance with this by-law.
- g. If an officer finds a child or youth during curfew hours, the officer may call child protective services, if the officer determines the child or the youth is in need of protective services because of any of the following:
 - i. The child or youth is abandoned or lost
 - ii. The parent or guardian is unable or unwilling to care for the child or youth
 - iii. The child or youth is in need of medical help
 - iv. There is a risk that the child or youth may be physically or mentally injured by the parent or guardian
 - v. The child or youth has been physically or emotionally injured by the parent or guardian
 - vi. The condition of the place of residence of the child or youth is considered inadequate by the officer to provide the basic needs or prevent injury or harm.



9. PENALTY

- a. Any person who fails to comply or adhere with an order made pursuant to this by-law, or resists or interferes with an officer acting pursuant to this by-law, commits an offence.
- b. A person who commits an offence under this by-law is liable on summary conviction to a fine set out in Schedule "A" and/or including:
 - i. A maximum of \$ 1,000 (one thousand dollars), or imprisonment for a term not exceeding 30 (thirty) days, or both.
- c. All fines are to be paid to the Provincial Court; fine amounts shall not be paid to any individual.

10. INTERPRETATION

- a. If any part of this by-law is found by the Court to be ineffective or inoperative by rule of law, that part shall be severed from this by-law in order to preserve the intent of the whole by-law.
- b. Words in this by-law that would normally imply singularity of male and female gender should be interpreted as including the singular and the plural and the masculine and feminine where the context requires.
- c. This by-law shall respect the customs, culture and traditions valued by Bigstone Cree Nation.
- d. Nothing in by-law shall be construed or interpreted in a manner so as to deny, abrogate or derogate any person from any of the Aboriginal or Treaty rights.
- e. Schedule "A" forms a part of this by-law.

11. AMENDMENT

- a. The Chief and Council of Bigstone Cree Nation may from time to time as deemed necessary by Chief and Council, amend this curfew by-law.

12. ENACTMENT

- a. This curfew by-law has come into force and effect as per Section 86 of the *Indian Act* R.S.C. 1985, C. 1-5.

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**LET IT BE KNOWN THAT THIS BY-LAW ENTITLED BIGSTONE PANDEMIC BY-LAW, IS
HEREBY ENACTED AS BY-LAW NO. 001-11-2021 BY THE CHIEF AND COUNCIL OF
BIGSTONE CREE NATION AT A DULY CONVENED MEETING OF THE SAID COUNCIL
HELD ON THE 11TH DAY OF JANUARY 2021.**

This by-law is consented to by the following members of Council through the following Motion;

Silas Yellowknee – Chief

Robert Cardinal – Wabasca Council

Helen Alook – Wabasca Council

Lawrence Oar – Wabasca Council

Lillian Anderson – Calling Lake Council

Loretta Gladue – Calling Lake Council

Maggie Alook – Chipewyan Lake Council

Ken Alook – Wabasca Council

Felix Schroder – Wabasca Council

Don Gambler – Wabasca Council

Eva Yellowknee – Chipewyan Lake Council



MOTION # 11-06-20-SPC-03

Moved by Robert Cardinal to enforce Shelter in Place for the residents of Calling Lake / J.B. Gambler # 183 Reserve excluding essential services effective November 6, 2020. Seconded by Lillian Anderson. All in favor. Motion carried.

As per excerpt from BCN C&C Special (B) Meeting Minutes – January 11, 2021

MOTION#01-11-21-SPCA-02

Moved by Robert Cardinal to approve the curfew hours from 9:00 pm – 6:00 am effective January 11, 2021 to February 11, 2021. Seconded by Lawrence Oar. All in favor. Motion carried.

Note: includes the following communities Wabasca, Calling Lake, Sandy Lake & Chipewyan Lake

3.1 Business Hours

MOTION#01-11-21-SPCA-03

Moved by Felix Schroder to approve that business hours closure is at 8:00 pm one hour prior to curfew hours effective January 11, 2021 – February 11, 2021. Seconded by Ken Alook. All in favor. Motion carried.

3.2 Social Gatherings

MOTION#01-11-21-SPCA-04

Moved by Lawrence Oar that no “Social Gatherings” in all BCN Reserves effective January 11, 2021 – February 11, 2021. Seconded by Don Gambler. All in favor. Motion carried.

Note: this includes church, cultural, social and any/all family gatherings

3.3 MD#17 Bylaw No. 2020-05

MOTION#01-11-21-SPCA-05

Moved by Felix Schroder to support the MD#17 Bylaw No 2020-05 effective January 11, 2021. Seconded by Robert Cardinal. All in favor. Motion carried.

MOTION#01-11-21-SPCA-06

Moved by Helen Alook to amend the Bigstone Cree Nation Pandemic Bylaw effective January 11, 2021. Seconded by Robert Cardinal. All in favor. Motion carried.

MOTION#01-11-21-SPCA-07

Moved by Helen Alook that Chief and Council approve the closure of BCN OPK School and BCN Day Care effective January 11, 2021 to January 22, 2021. Seconded by Robert Cardinal. All in favor. Motion carried.



**BEING A MAJORITY OF THOSE MEMBERS OF THE COUNCIL OF BIGSTONE CREE
NATION PRESENT AT THE AFORESAID MEETING OF THE COUNCIL.**

The Quorum of the Council is 6 members.

I, Chief Silas Yellowknee of the Bigstone Cree Nation, do hereby certify that a true copy of the foregoing by-law was forwarded to the Minister of Indigenous Services Canada and to the First Nations Gazette on this 11 day of January, 2021.

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Signature of Authorized Official

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Silas W. Yellowknee
Print name of Authorized Official


Witness



Schedule "A"

A person who fails to comply with any provision of the "BIGSTONE PANDEMIC RESPONSE BY-LAW 001-11-2021" is guilty of an offence and is liable, upon summary conviction, to the fine specified in the table below:

PENALTIES	SECTION	FINE
Failure to wear face mask properly as per Section 4	Section 4.(a),(b),(c)	\$100 One hundred dollars
Failure to abide by curfew	3. (b), (c)	\$ 500 Five Hundred Dollars
Failure to adhere to social distancing practices / protocols	3. (h)	\$ 500 Five Hundred Dollars
Failure to self-isolate	3.(l)	\$ 1,000 One Thousand Dollars



BIGSTONE CREE NATION
PANDEMIC BYLAW 002-08-2021
February 8, 2021

WHEREAS, the Chief and Council of Bigstone Cree Nation met at a duly convened meeting on the above date, and;

WHEREAS, the Chief and Council of Bigstone Cree Nation are empowered to act on behalf of its' Membership, and;

WHEREAS, Council has declared a State of Local Emergency and that an Emergency exists in Bigstone Cree Nation as a result of the pandemic spread of COVID-19, and;

AND WHEREAS, the Chief and Council wish to enact and enforce a bylaw in respect of a Pandemic Response for the health and safety of the Nation, its members and its residents in accordance with the *Indian Act* R.S.C., 1985, c. 1-5., more specifically **Section 81** (1)(a), (b), (c), (d), (r).

AND WHEREAS, the Chief and Council wish to amend the Pandemic Bylaw 001-11-2021 to be replaced with the Pandemic Response Bylaw 002-08-2021.

AND WHEREAS, the Chief and Council wish to amend the Pandemic Response Bylaw through a Motion with a Quorum of Council present as necessary from time to time.

THEREFORE BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation have approved and passed this bylaw on the date shown above and in accordance with the *Indian Act* R.S.C., 1985, c. 1-5, more specifically Sections **81** (1)(a), (b), (c), (d), (r), **86**(1), (2), (3), (4), (5), and;

FURTHERMORE, BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation hereby enacts the following Bigstone Pandemic Response bylaw as an amendment to the previous bylaw "*Bigstone Pandemic Response By-law 001-11-2021*".

PART 1 – TITLE and DEFINITIONS

Short Title

1. This By-law may be cited as the "**Bigstone Pandemic Response By-law 002-08-2021**".



DEFINITIONS

2. In this By-law:

- a. **"BCN" or "Bigstone"** shall mean Bigstone Cree Nation;
- b. **"Child"** means a person who is minor under the age of 12;
- c. **"Council"** means the Chief and Council of Bigstone Cree Nation;
- d. **"Curfew hours"** means the hours of prohibition as set out by Section 3.c;
- e. **"Essential"** People who are essential to maintain the government, public works, emergency services and law and order, that includes RCMP, Ambulance, Fire Dept. and By-law enforcement;
- f. **"Face mask"** means a medical or non-medical mask or other face covering that fully covers the nose, mouth and chin;
- g. **"Local Business"** means any business that operates within BCN Reserves;
- h. **"Legitimate reason"** means the following:
 - i. Traveling directly to and from place of work
 - ii. Essential service
 - iii. Essential employee
 - iv. Emergency
- i. **"Mass gathering"** means a large group of people attending funerals, weddings or any other gatherings in any of the public places;
- j. **"Officer"** means RCMP, Peace Officer, Special constable or By-law officer;
- k. **"Parent or Guardian"** means the person(s) who in direct care of a child or youth;
- l. **"Public place"** means any place or area within Bigstone Cree Nation Reserve land that is privately or publicly owned or leased, to which the public have access as a right or by initiation, express or implied;
- m. **"Reserve"** means the Bigstone Cree Nation Reserves of # 166, 166A, 166B, 166C, 166D and Jean Baptiste Gambler Reserve # 183 and any other land owned/governed by Bigstone Cree Nation;
- n. **"Road Monitoring"** means manned checkpoints upon entry and exit of respective communities within BCN Reserves;
- o. **"Self-Isolate"** means to stay home for a term of 14 consecutive days, this includes everyone in the same household, upon arrival of returning to any of the BCN Reserves;
- p. **"Treaty Entitlement Lands"** and/or **"TLE Lands"** are the areas set apart by Canada to be added to Bigstone Cree Nation Reserves.
- q. **"Violator"** means any person who does not have a legitimate reason to be in a public place during the curfew hours;
- r. **"Violation ticket"** means a ticket issued to a Violator pursuant to this curfew bylaw as per Section 6 of this by-law.
- s. **"Youth"** means a person who is a minor between the ages of 13 and 17 years old;



3. CURFEW

Council hereby authorizes the following;

- a. The Council enacts a curfew within all Reserves and TLE lands governed by BCN and is liable for enforcement;
- b. The Council, at their discretion, remove road monitoring activities in respective Reserves and Treaty Entitlement Lands, more specifically Reserve # 166, #166A, #166B, #166C, #166D, #183 and Chipewyan Lake;
- c. The curfew hours as set by Quorum of Council are between the hours of 11:00 p.m. and 6:00 a.m.;
- d. The curfew is to remain in effect until Chief and Council lift the curfew and/or the Pandemic Response;
- e. the hours of prohibition shall be posted to the membership/public no later than the following morning;
- f. Mass gatherings restrictions will be set by Quorum of Council based on the recommendation of the ECC, and shall be posted immediately no later than the following morning;
- g. Procure on a first priority basis any clothing, equipment medical supplies or any other essential supplies required to cope with the emergency, for the duration of the emergency;
- h. Local businesses in any emergency are prohibited to engage in price increases and is liable for enforcement;
- i. Local businesses are to restrict access to minors, and close one hour prior to curfew within each respective Reserve;
- j. Public places and facilities are closed during the Pandemic response;
- k. Failure to adhere to social distancing practice/protocols is liable for enforcement;
- l. Failure to abide by Public Health Orders is liable for enforcement;
- m. Emergency Essential Service Personnel and Law Enforcement Personnel are excluded from this bylaw;
- n. Failure to self-isolate upon return to any respective Reserve is liable for enforcement;
- o. That at the discretion of the By-law officer and Peace Officers to issue violation tickets under Section 5 Part 3-Offences of this by-law;
- p. It is an offence under this by-law to fail to comply with any written order issued under Section 5 Part 3-Offences of this by-law.



4. FACE MASKS

Council hereby authorizes the Mandatory wearing of face masks that cover the nose, mouth and chin in the following;

- a. Public places
- b. Local Businesses
- c. Mass gatherings

5. EXEMPTIONS

Council hereby authorizes the exemptions of face masks to the following;

- a. Persons under the age of 2
- b. Persons who are clearly unable to place or remove a face mask without assistance
- c. Persons who are unable to wear a face mask due to mental or physical limitations, or protected under the Alberta Human Rights Act;
- d. Persons consuming drinks or food in designated seating areas
- e. Persons taking part in religious or spiritual ceremonies where a face mask would limit or impede religious and/or spiritual ceremony.
- f. Persons engaged in water activities
- g. Persons engaged in physical exercise
- h. Persons providing care or assistance to a person with a disability where the face mask would hinder the caregiver
- i. Persons engaged in a service that requires the temporary removal of a face mask
- j. Schools and other educational places and facilities
- k. Hospitals and Health Care facilities
- l. Childcare facilities
- m. Areas exclusively accessed or used by Nation employees or Public Transport operators, provided that there are physical barriers in place and physical distancing is implemented between the operator and any person not required to wear a face mask as per Section 5 of this bylaw



6. PART 2 – AUTHORITY

This Bigstone Pandemic Response By-law shall come into effect upon a declaration of a State of Local Emergency (S.O.L.E.)

- a. The Chief and Council of Bigstone Cree Nation empowered by virtue of Section 81 of the *Indian Act* R.S.C. 1985, C. 1-5, may from time to time as deemed necessary by Chief and Council will enact this bylaw with for following intents and purposes;
 - i. to provide for the health of residents on the reserve and to prevent the spreading of contagious and infectious diseases;
 - ii. the regulation of traffic;
 - iii. the observance of law and order;
 - iv. the prevention of disorderly conduct and nuisances;
 - v. the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a by-law made under this section;

7. PART 3 – MONITORS

This Bigstone Pandemic Response By-law makes provision for personnel authorized by Chief and Council or their designate, to patrol all reserves and TLE Lands for the following purposes;

- a. Be clearly visible so as to prevent and deter violations of this bylaw
- b. Be vigilant in assessing hazardous or dangerous situations and conveying to the Bylaw Officer, Peace Officer or RCMP of the situation
- c. Observe and Report daily or as the need arises, to the Council Designate, Bylaw Officer, Peace Officer or RCMP
- d. Maintain order, this may mean being present at gatherings or places of business

8. PART 4 – OFFENCES

- a. A By-law officer and Peace Officers are hereby authorized and empowered to issue a violation ticket in accordance with the Provincial Offences Procedure Act to any person whom the By-law officer and Peace Officer have reasonable grounds to believe has contravened any provision of this by-law.
- b. A person who fails to comply with any provision of this by-law is guilty of an offence and is liable, upon summary conviction, to the fine specified in Section 6 of this by-law and in default of payment, to imprisonment for up to 30 days;

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- c. If a Violation ticket is issued in respect of an offence, The Violation ticket may:
 - i. Specify the amount established by this by-law for the offence, or
 - ii. Require a person to appear in Court without the alternative of making a voluntary payment.
- d. A person who commits an offence may:
 - i. If a violation ticket is issued in respect of the offence, and;
 - ii. If the violation ticket specifies the fine amount established by this By-law for the offence, make a voluntary payment equal to the specified fine by this By-law by delivering the violation ticket and the specified fine to the Provincial Court.
- e. When a clerk records in the court records the receipt of a voluntary payment pursuant to this by-law and the Provincial Offences Procedure Act, the act of recording receipt of that payment constitutes acceptance of the guilty plea and also constitutes a conviction and the imposition of a fine in the amount of the specified penalty.
- f. Notwithstanding the penalties established in Section 6 of this by-law, the Bigstone Cree Nation may take any actions necessary to enforce this by-law including, but not limited to, the suspension, or revocation of a business license and/or Bigstone Council Resolution issued by the Nation, or any other legal action required to bring about compliance with this by-law.
- g. If an officer finds a child or youth during curfew hours, the officer may call child protective services, if the officer determines the child or the youth is in need of protective services because of any of the following:
 - i. The child or youth is abandoned or lost
 - ii. The parent or guardian is unable or unwilling to care for the child or youth
 - iii. The child or youth is in need of medical help
 - iv. There is a risk that the child or youth may be physically or mentally injured by the parent or guardian
 - v. The child or youth has been physically or emotionally injured by the parent or guardian
 - vi. The condition of the place of residence of the child or youth is considered inadequate by the officer to provide the basic needs or prevent injury or harm.



9. PENALTY

- a. Any person who fails to comply or adhere with an order made pursuant to this by-law, or resists or interferes with an officer acting pursuant to this by-law, commits an offence.
- b. A person who commits an offence under this by-law is liable on summary conviction to a fine set out in Schedule "A" and/or including;
 - i. A maximum of \$ 1,000 (one thousand dollars), or imprisonment for a term not exceeding 30 (thirty) days, or both.
- c. All fines are to be paid to the Provincial Court; fine amounts shall not be paid to any individual.

10. INTERPRETATION

- a. If any part of this by-law is found by the Court to be ineffective or inoperative by rule of law, that part shall be severed from this by-law in order to preserve the intent of the whole by-law.
- b. Words in this by-law that would normally imply singularity of male and female gender should be interpreted as including the singular and the plural and the masculine and feminine where the context requires.
- c. This by-law shall respect the customs, culture and traditions valued by Bigstone Cree Nation.
- d. Nothing in by-law shall be construed or interpreted in a manner so as to deny, abrogate or derogate any person from any of the Aboriginal or Treaty rights.
- e. Schedule "A" forms a part of this by-law.

11. AMENDMENT

- a. The Chief and Council of Bigstone Cree Nation may from time to time as deemed necessary by Chief and Council, amend this curfew by-law.

12. ENACTMENT

- a. This curfew by-law has come into force and effect as per Section 86 of the *Indian Act* R.S.C. 1985. C. 1-5.



LET IT BE KNOWN THAT THIS BY-LAW ENTITLED BIGSTONE PANDEMIC BY-LAW, IS HEREBY ENACTED AS BY-LAW NO. 002-08-2021 BY THE CHIEF AND COUNCIL OF BIGSTONE CREE NATION AT A DULY CONVENED MEETING OF THE SAID COUNCIL HELD ON THE 8TH DAY OF FEBRUARY 2021.

This by-law is consented to by the following members of Council through the following Motion;

Silas Yellowknee – Chief

Robert Cardinal – Wabasca Council

Helen Alook – Wabasca Council

Lawrence Oar – Wabasca Council

Lillian Anderson – Calling Lake Council

Loretta Gladue – Calling Lake Council

Maggie Alook – Chipewyan Lake Council

Ken Alook – Wabasca Council

Felix Schroder – Wabasca Council

Don Gambler – Wabasca Council

Eva Yellowknee – Chipewyan Lake Council

BCN PANDEMIC BYLAW AMENDMENTS Feb. 8, 2021

MOTION#02-28-21-SPCB-02

Moved by Robert Cardinal to amend the BCN Pandemic Bylaw curfew hours from 6:00 am – 9:00 pm to 6:00 am – 11:00 pm effective February 12, 2021. Seconded by Don Gambler. All in favor. Motion carried.

MOTION#02-28-21-SPCB-03

Moved by Robert Cardinal to remove the monitoring services on Reserves effective February 12, 2021. Seconded by Don Gambler. 5 in favor. 2 against. Motion carried.

MOTION#02-28-21-SPCB-04

Moved by Robert Cardinal to amend the Bigstone Cree Nation Pandemic Bylaw 002-08-21 effective February 12, 2021. Seconded by Don Gambler. 5 in favor. 2 against. Motion carried.



MOTION # 11-06-20-SPC-03

Moved by Robert Cardinal to enforce Shelter in Place for the residents of Calling Lake / J.B. Gambler # 183 Reserve excluding essential services effective November 6, 2020. Seconded by Lillian Anderson. All in favor. Motion carried.

As per excerpt from BCN C&C Special (B) Meeting Minutes – January 11, 2021

MOTION#01-11-21-SPCA-02

Moved by Robert Cardinal to approve the curfew hours from 9:00 pm – 6:00 am effective January 11, 2021 to February 11, 2021. Seconded by Lawrence Oar. All in favor. Motion carried.

Note: includes the following communities Wabasca, Calling Lake, Sandy Lake & Chipewyan Lake

3.1 Business Hours

MOTION#01-11-21-SPCA-03

Moved by Felix Schroder to approve that business hours closure is at 8:00 pm one hour prior to curfew hours effective January 11, 2021 – February 11, 2021. Seconded by Ken Alook. All in favor. Motion carried.

3.2 Social Gatherings

MOTION#01-11-21-SPCA-04

Moved by Lawrence Oar that no “Social Gatherings” in all BCN Reserves effective January 11, 2021 – February 11, 2021. Seconded by Don Gambler. All in favor. Motion carried.

Note: this includes church, cultural, social and any/all family gatherings

3.3 MD#17 Bylaw No. 2020-05

MOTION#01-11-21-SPCA-05

Moved by Felix Schroder to support the MD#17 Bylaw No 2020-05 effective January 11, 2021. Seconded by Robert Cardinal. All in favor. Motion carried.

MOTION#01-11-21-SPCA-06

Moved by Helen Alook to amend the Bigstone Cree Nation Pandemic Bylaw effective January 11, 2021. Seconded by Robert Cardinal. All in favor. Motion carried.

MOTION#01-11-21-SPCA-07

Moved by Helen Alook that Chief and Council approve the closure of BCN OPK School and BCN Day Care effective January 11, 2021 to January 22, 2021. Seconded by Robert Cardinal. All in favor. Motion carried.



**BEING A MAJORITY OF THOSE MEMBERS OF THE COUNCIL OF BIGSTONE CREE
NATION PRESENT AT THE AFORESAID MEETING OF THE COUNCIL.**

The Quorum of the Council is 6 members.

I, Chief Silas Yellowknife of the Bigstone Cree Nation, do hereby certify that a true
copy of the foregoing by-law was forwarded to the Minister of Indigenous Services Canada and to the
First Nations Gazette on this 11 day of February, 2021.

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Signature of Authorized Official

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)
Chief Silas Yellowknife
Print name of Authorized Official

Witness



Schedule "A"

A person who fails to comply with any provision of the "BIGSTONE PANDEMIC RESPONSE BY-LAW 001-11-2021" is guilty of an offence and is liable, upon summary conviction, to the fine specified in the table below:

PENALTIES	SECTION	FINE
Failure to wear face mask properly as per Section 4	Section 4.(a),(b),(c)	\$100 One hundred dollars
Failure to abide by curfew	3. (b), (c)	\$ 500 Five Hundred Dollars
Failure to adhere to social distancing practices / protocols	3. (h)	\$ 500 Five Hundred Dollars
Failure to self-isolate	3.(l)	\$ 1,000 One Thousand Dollars



BIGSTONE CREE NATION
PANDEMIC BYLAW 003-10-2021
March 10, 2021

WHEREAS, the Chief and Council of Bigstone Cree Nation met at a duly convened meeting on the above date, and;

WHEREAS, the Chief and Council of Bigstone Cree Nation are empowered to act on behalf of its' Membership, and;

WHEREAS, Council has declared a State of Local Emergency and that an Emergency exists in Bigstone Cree Nation as a result of the pandemic spread of COVID-19, and;

AND WHEREAS, the Chief and Council wish to enact and enforce a bylaw in respect of a Pandemic Response for the health and safety of the Nation, its members and its residents in accordance with the *Indian Act* R.S.C., 1985, c. 1-5., more specifically **Section 81** (1)(a), (b), (c), (d), (r).

AND WHEREAS, the Chief and Council wish to amend the Pandemic Bylaw 001-11-2021 to be replaced with the Pandemic Response Bylaw 002-08-2021.

AND WHEREAS, the Chief and Council wish to amend the Pandemic Response Bylaw through a Motion with a Quorum of Council present as necessary from time to time.

THEREFORE BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation have approved and passed this bylaw on the date shown above and in accordance with the *Indian Act* R.S.C., 1985, c. 1-5, more specifically Sections **81** (1)(a), (b), (c), (d), (r), **86**(1), (2), (3), (4), (5), and;

FURTHERMORE, BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation hereby enacts the following Bigstone Pandemic Response bylaw as an amendment to the previous bylaw "*Bigstone Pandemic Response By-law 001-11-2021*".

PART 1 – TITLE and DEFINITIONS

Short Title

1. This By-law may be cited as the "**Bigstone Pandemic Response By-law 003-10-2021**".



DEFINITIONS

2. In this By-law:

- a. **“BCN” or “Bigstone”** shall mean Bigstone Cree Nation;
- b. **“Child”** means a person who is minor under the age of 12;
- c. **“Council”** means the Chief and Council of Bigstone Cree Nation;
- d. **“Curfew hours”** means the hours of prohibition as set out by Section 3.c;
- e. **“Essential”** People who are essential to maintain the government, public works, emergency services and law and order, that includes RCMP, Ambulance, Fire Dept. and By-law enforcement;
- f. **“Face mask”** means a medical or non-medical mask or other face covering that fully covers the nose, mouth and chin;
- g. **“Local Business”** means any business that operates within BCN Reserves;
- h. **“Legitimate reason”** means the following:
 - i. Traveling directly to and from place of work
 - ii. Essential service
 - iii. Essential employee
 - iv. Emergency
- i. **“Mass gathering”** means a large group of people attending funerals, weddings or any other gatherings in any of the public places;
- j. **“Officer”** means RCMP, Peace Officer, Special constable or By-law officer;
- k. **“Parent or Guardian”** means the person(s) who in direct care of a child or youth;
- l. **“Public place”** means any place or area within Bigstone Cree Nation Reserve land that is privately or publicly owned or leased, to which the public have access as a right or by initiation, express or implied;
- m. **“Reserve”** means the Bigstone Cree Nation Reserves of # 166, 166A, 166B, 166C, 166D and Jean Baptiste Gambler Reserve # 183 and any other land owned/governed by Bigstone Cree Nation;
- n. **“Road Monitoring”** means manned checkpoints upon entry and exit of respective communities within BCN Reserves;
- o. **“Self-Isolate”** means to stay home for a term of 14 consecutive days, this includes everyone in the same household, upon arrival of returning to any of the BCN Reserves;
- p. **“Treaty Entitlement Lands”** and/or **“TLE Lands”** are the areas set apart by Canada to be added to Bigstone Cree Nation Reserves.
- q. **“Violator”** means any person who does not have a legitimate reason to be in a public place during the curfew hours;
- r. **“Violation ticket”** means a ticket issued to a Violator pursuant to this curfew bylaw as per Section 6 of this by-law.
- s. **“Youth”** means a person who is a minor between the ages of 13 and 17 years old;



3. CURFEW

Council hereby authorizes the following;

- a. The Council enacts a curfew within all Reserves and TLE lands governed by BCN and is liable for enforcement;
- b. The curfew hours as set by Quorum of Council are between the hours of **9:00 p.m. and 6:00 a.m.**;
- c. The curfew is to remain in effect until Chief and Council lift the curfew and/or the Pandemic Response;
- d. the hours of prohibition shall be posted to the membership/public no later than the following morning;
- e. No Social Gatherings **MOTION#02-24-21-REG-22**
Moved by Robert Cardinal to keep the "NO" social gatherings in all BCN Reserves effective February 22, 2021. 7 in favor. 1 against. Motion carried.
Note: this includes church, cultural, social, and any/all family gatherings
- f. Mass gatherings restrictions will be set by Quorum of Council based on the recommendation of the ECC, and shall be posted immediately no later than the following morning;
- g. Procure on a first priority basis any clothing, equipment medical supplies or any other essential supplies required to cope with the emergency, for the duration of the emergency;
- h. Local businesses in any emergency are prohibited to engage in price increases and is liable for enforcement;
- i. Local businesses are to restrict access to minors, and close one hour prior to curfew within each respective Reserve; Businesses to set limits/age restrictions at their discretion for enforcement based under the guide lines of Public Health orders unless otherwise changed by Chief and Council.

Wedding and funeral receptions are not permitted.

Absolutely No Wakes Permitted based under lines of Public Health orders unless otherwise changed by Chief and Council.

- j. Public places and facilities are closed during the Pandemic response;
- k. Failure to adhere to social distancing practice/protocols is liable for enforcement;
- l. Failure to abide by Public Health Orders is liable for enforcement;
- m. Emergency Essential Service Personnel and Law Enforcement Personnel are excluded from this bylaw;



- n. Failure to self-isolate upon return to any respective Reserve is liable for enforcement;
- o. That at the discretion of the By-law officer and Peace Officers to issue violation tickets under Section 5 Part 3-Offences of this by-law;
- p. It is an offence under this by-law to fail to comply with any written order issued under Section 5 Part 3-Offences of this by-law.

4. FACE MASKS

Council hereby authorizes the Mandatory wearing of face masks that cover the nose, mouth and chin in the following:

- a. Public places
- b. Local Businesses
- c. Mass gatherings

5. EXEMPTIONS

Council hereby authorizes the exemptions of face masks to the following:

- a. Persons under the age of 2
- b. Persons who are clearly unable to place or remove a face mask without assistance
- c. Persons who are unable to wear a face mask due to mental or physical limitations, or protected under the Alberta Human Rights Act;
- d. Persons consuming drinks or food in designated seating areas
- e. Persons taking part in religious or spiritual ceremonies where a face mask would limit or impede religious and/or spiritual ceremony.
- f. Persons engaged in water activities
- g. Persons engaged in physical exercise
- h. Persons providing care or assistance to a person with a disability where the face mask would hinder the caregiver
- i. Persons engaged in a service that requires the temporary removal of a face mask
- j. Schools and other educational places and facilities
- k. Hospitals and Health Care facilities
- l. Childcare facilities
- m. Areas exclusively accessed or used by Nation employees or Public Transport operators, provided that there are physical barriers in place and physical distancing is implemented between the operator and any person not required to wear a face mask as per Section 5 of this bylaw



6. PART 2 – AUTHORITY

This Bigstone Pandemic Response By-law shall come into effect upon a declaration of a State of Local Emergency (S.O.L.E.)

- a. The Chief and Council of Bigstone Cree Nation empowered by virtue of Section 81 of the *Indian Act* R.S.C. 1985, C. 1-5, may from time to time as deemed necessary by Chief and Council will enact this bylaw with for following intents and purposes;
- i. to provide for the health of residents on the reserve and to prevent the spreading of contagious and infectious diseases;
 - ii. the regulation of traffic;
 - iii. the observance of law and order;
 - iv. the prevention of disorderly conduct and nuisances;
 - v. the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a by-law made under this section;

7. PART 3 – MONITORS

This Bigstone Pandemic Response By-law makes provision for personnel authorized by Chief and Council or their designate, to patrol all reserves and TLE Lands for the following purposes;

- a. Be clearly visible so as to prevent and deter violations of this bylaw
- b. Be vigilant in assessing hazardous or dangerous situations and conveying to the Bylaw Officer, Peace Officer or RCMP of the situation
- c. Observe and Report daily or as the need arises, to the Council Designate, Bylaw Officer, Peace Officer or RCMP
- d. Maintain order, this may mean being present at gatherings or places of business

8. PART 4 – OFFENCES

- a. A By-law officer and Peace Officers are hereby authorized and empowered to issue a violation ticket in accordance with the Provincial Offences Procedure Act to any person whom the By-law officer and Peace Officer have reasonable grounds to believe has contravened any provision of this by-law.
- b. A person who fails to comply with any provision of this by-law is guilty of an offence and is liable, upon summary conviction, to the fine specified in Section 6 of this by-law and in default of payment, to imprisonment for up to 30 days;
- c. If a Violation ticket is issued in respect of an offence, The Violation ticket may:



- i. Specify the amount established by this by-law for the offence, or
 - ii. Require a person to appear in Court without the alternative of making a voluntary payment.
- d. A person who commits an offence may:
 - i. If a violation ticket is issued in respect of the offence, and;
 - ii. If the violation ticket specifies the fine amount established by this By-law for the offence, make a voluntary payment equal to the specified fine by this By-law by delivering the violation ticket and the specified fine to the Provincial Court.
- e. When a clerk records in the court records the receipt of a voluntary payment pursuant to this by-law and the Provincial Offences Procedure Act, the act of recording receipt of that payment constitutes acceptance of the guilty plea and also constitutes a conviction and the imposition of a fine in the amount of the specified penalty.
- f. Notwithstanding the penalties established in Section 6 of this by-law, the Bigstone Cree Nation may take any actions necessary to enforce this by-law including, but not limited to, the suspension, or revocation of a business license and/or Bigstone Council Resolution issued by the Nation, or any other legal action required to bring about compliance with this by-law.
- g. If an officer finds a child or youth during curfew hours, the officer may call child protective services, if the officer determines the child or the youth is in need of protective services because of any of the following:
 - i. The child or youth is abandoned or lost
 - ii. The parent or guardian is unable or unwilling to care for the child or youth
 - iii. The child or youth is in need of medical help
 - iv. There is a risk that the child or youth may be physically or mentally injured by the parent or guardian
 - v. The child or youth has been physically or emotionally injured by the parent or guardian
 - vi. The condition of the place of residence of the child or youth is considered inadequate by the officer to provide the basic needs or prevent injury or harm.

9. PENALTY



- a. Any person who fails to comply or adhere with an order made pursuant to this by-law, or resists or interferes with an officer acting pursuant to this by-law, commits an offence.
- b. A person who commits an offence under this by-law is liable on summary conviction to a fine set out in Schedule "A" and/or including;
 - i. A maximum of \$ 1,000 (one thousand dollars), or imprisonment for a term not exceeding 30 (thirty) days, or both.
- c. All fines are to be paid to the Provincial Court; fine amounts shall not be paid to any individual.

10. INTERPRETATION

- a. If any part of this by-law is found by the Court to be ineffective or inoperative by rule of law, that part shall be severed from this by-law in order to preserve the intent of the whole by-law.
- b. Words in this by-law that would normally imply singularity of male and female gender should be interpreted as including the singular and the plural and the masculine and feminine where the context requires.
- c. This by-law shall respect the customs, culture and traditions valued by Bigstone Cree Nation.
- d. Nothing in by-law shall be construed or interpreted in a manner so as to deny, abrogate or derogate any person from any of the Aboriginal or Treaty rights.
- e. Schedule "A" forms a part of this by-law.

11. AMENDMENT

- a. The Chief and Council of Bigstone Cree Nation may from time to time as deemed necessary by Chief and Council, amend this curfew by-law.

12. ENACTMENT

- a. This curfew by-law has come into force and effect as per Section 86 of the *Indian Act* R.S.C. 1985, C. 1-5.

LET IT BE KNOWN THAT THIS BY-LAW ENTITLED BIGSTONE PANDEMIC BY-LAW, IS

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**HEREBY ENACTED AS BY-LAW NO. 003-10-2021 BY THE CHIEF AND COUNCIL OF
BIGSTONE CREE NATION AT A DULY CONVENED MEETING OF THE SAID COUNCIL
HELD ON THE 10TH DAY OF MARCH 2021.**

This by-law is consented to by the following members of Council through the following Motion;

Silas Yellowknee – Chief

Robert Cardinal – Wabasca Council

Helen Alook – Wabasca Council

Lawrence Oar – Wabasca Council

Lillian Anderson – Calling Lake Council

Loretta Gladue – Calling Lake Council

Maggie Alook – Chipewyan Lake Council

Ken Alook – Wabasca Council

Felix Schroder – Wabasca Council

Don Gambler – Wabasca Council

Eva Yellowknee – Chipewyan Lake Council

BCN PANDEMIC BYLAW AMENDMENTS

Curfew

MOTION#03-10-21-SPCA-02

Moved by Felix Schroder to change the Curfew Hours from 11:00 pm – 6:00 am to 9:00 pm – 6:00 am effective immediately - March 10, 2021 for Wabasca, Sandy Lake & Chipewyan Lake. Seconded by Lawrence Oar. All in favor. Motion carried.

MD#17 Bylaw

MOTION#03-10-21-SPCA-03

Moved by Felix Schroder to support the MD#17 Bylaw 2021-03 effective March 10, 2021. Seconded by Lawrence Oar. All in favor. Motion carried.

BCN Bylaw

MOTION#03-10-21-SPCA-04

Moved by Felix Schroder to amend Bigstone Cree Nation Pandemic Bylaw. Seconded by Lawrence Oar. All in favor. Motion carried.

Business hours

MOTION#03-10-21-SPCA-05

Moved by Felix Schroder to reduce the business hours – closure will be 8:00 pm for the community of Wabasca effective March 10, 2021. Seconded by Loretta Gladue. All in favor. Motion carried.

Social Gatherings (Mass Gatherings)



MOTION#02-24-21-REG-22

Moved by Robert Cardinal to keep the "NO" social gatherings in all BCN Reserves effective February 22, 2021. 7 in favor. 1 against. Motion carried.

Note: this includes church, cultural, social, and any/all family gatherings

Monitors

MOTION#02-24-21-REG-20

Moved by Robert Cardinal to support the recommendation to reinstate monitors in Wabasca effective February 22, 2021. Seconded by Ken Alook. All in favor. Motion carried.

BEING A MAJORITY OF THOSE MEMBERS OF THE COUNCIL OF BIGSTONE CREE NATION PRESENT AT THE AFORESAID MEETING OF THE COUNCIL.

The Quorum of the Council is ____ members.

I, Silas Yellowknee of the Bigstone Cree Nation, do hereby certify that a true copy of the foregoing by-law was forwarded to the Minister of Indigenous Services Canada and to the First Nations Gazette on this 10 day of March, 2021.

)
)
)
) [Signature]
Signature of Authorized Official
)
) Silas Yellowknee
Print name of Authorized Official
) [Signature]
Witness

Schedule "A"

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A person who fails to comply with any provision of the “BIGSTONE PANDEMIC RESPONSE BY-LAW 001-11-2021” is guilty of an offence and is liable, upon summary conviction, to the fine specified in the table below:

PENALTIES	SECTION	FINE
Failure to wear face mask properly as per	Section 4.(a),(b),(c)	\$100
Section 4		One hundred dollars
Failure to abide by curfew	3. (b), (c)	\$ 500
		Five Hundred Dollars
Failure to adhere to social distancing	3. (h)	\$ 500
practices / protocols		Five Hundred Dollars
Failure to self-isolate	3.(l)	\$ 1,000
		One Thousand Dollars



BIGSTONE CREE NATION
PANDEMIC BYLAW 005-06-2021
May 6, 2021

WHEREAS, the Chief and Council of Bigstone Cree Nation met at a duly convened meeting on the above date, and;

WHEREAS, the Chief and Council of Bigstone Cree Nation are empowered to act on behalf of its Membership, and;

WHEREAS, Council has declared a State of Local Emergency and that an Emergency exists in Bigstone Cree Nation as a result of the pandemic spread of COVID-19, and;

AND WHEREAS, the Chief and Council wish to enact and enforce a bylaw in respect of a Pandemic Response for the health and safety of the Nation, its members and its residents in accordance with the *Indian Act* R.S.C., 1985, c. 1-5., more specifically **Section 81** (1)(a), (b), (c), (d), (r).

AND WHEREAS, the Chief and Council wish to amend the Pandemic Bylaw 001-11-2021 to be replaced with the Pandemic Response Bylaw 004-07-2021.

AND WHEREAS, the Chief and Council wish to amend the Pandemic Response Bylaw through a Motion with a Quorum of Council present as necessary from time to time.

THEREFORE BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation have approved and passed this bylaw on the date shown above and in accordance with the *Indian Act* R.S.C., 1985, c. 1-5, more specifically Sections **81** (1)(a), (b), (c), (d), (r), **86**(1), (2), (3), (4), (5), and;

FURTHERMORE, BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation hereby enacts the following Bigstone Pandemic Response bylaw as an amendment to the previous bylaw "*Bigstone Pandemic Response By-law 001-11-2021*".

PART 1 – TITLE and DEFINITIONS

Short Title

1. This By-law may be cited as the "**Bigstone Pandemic Response By-law 005-06-2021**".



DEFINITIONS

2. In this By-law:

- a. **"BCN" or "Bigstone"** shall mean Bigstone Cree Nation;
- b. **"Child"** means a person who is minor under the age of 12;
- c. **"Council"** means the Chief and Council of Bigstone Cree Nation;
- d. **"Curfew hours"** means the hours of prohibition as set out by Section 3.c;
- e. **"Essential"** People who are essential to maintain the government, public works, emergency services and law and order, that includes RCMP, Ambulance, Fire Dept. and By-law enforcement;
- f. **"Face mask"** means a medical or non-medical mask or other face covering that fully covers the nose, mouth and chin;
- g. **"Local Business"** means any business that operates within BCN Reserves;
- h. **"Legitimate reason"** means the following:
 - i. Traveling directly to and from place of work
 - ii. Essential service
 - iii. Essential employee
 - iv. Emergency
- i. **"Mass gathering"** means a large group of people attending funerals, weddings or any other gatherings in any of the public places;
- j. **"Officer"** means RCMP, Peace Officer, Special constable or By-law officer;
- k. **"Parent or Guardian"** means the person(s) who in direct care of a child or youth;
- l. **"Public place"** means any place or area within Bigstone Cree Nation Reserve land that is privately or publicly owned or leased, to which the public have access as a right or by initiation, express or implied;
- m. **"Reserve"** means the Bigstone Cree Nation Reserves of # 166, 166A, 166B, 166C, 166D and Jean Baptiste Gambler Reserve # 183 and any other land owned/governed by Bigstone Cree Nation;
- n. **"Road Monitoring"** means manned checkpoints upon entry and exit of respective communities within BCN Reserves;
- o. **"Self-Isolate"** means to stay home for a term of 14 consecutive days, this includes everyone in the same household, upon arrival of returning to any of the BCN Reserves;
- p. **"Treaty Entitlement Lands"** and/or **"TLE Lands"** are the areas set apart by Canada to be added to Bigstone Cree Nation Reserves.
- q. **"Violator"** means any person who does not have a legitimate reason to be in a public place during the curfew hours;
- r. **"Violation ticket"** means a ticket issued to a Violator pursuant to this curfew bylaw as per Section 6 of this by-law.
- s. **"Youth"** means a person who is a minor between the ages of 13 and 17 years old;



3. CURFEW

Council hereby authorizes the following;

- a. The Council enacts a curfew within all Reserves and TLE lands governed by BCN and is liable for enforcement;
- b. The curfew hours as set by Quorum of Council are between the hours of **Curfew has been lifted for Wabasca Bigstone reserve** area; Calling Lake reserve will remain in effect from **12 am to 6 am.**

MOTION#05-03-21-SPC-02

Moved by Ken Alook that Chief and Council approve to remove the curfew hours effective May 6, 2021 for Wabasca and Chipewyan Lake. Seconded by Felix Schroder. All in favor. Motion carried.

MOTION#04-03-21-SPC-03

Moved by Robert Cardinal to amend the Bigstone Cree Nation Bylaw. Seconded by Ken Alook. All in favor. Motion carried.

Note: BCN Bylaw will remain the same re: gatherings on reserves will follow the Provincial Alberta Guidelines and masks mandatory, etc.

MOTION#04-03-21-SPC-04

Moved by Robert Cardinal to approve to amend the BCN Bylaw Business Hours to original hours of operations. Seconded by Ken Alook. All in favor. Motion carried.

PATROLLERS WILL CONTINUE TO REPORT ANY EXCEEDED GATHERINGS HELD OR INDOOR SOCIAL GATHERINGS TO THE RCMP.

- c. The curfew is to remain in effect until Chief and Council lift the curfew and/or the Pandemic Response;
- d. the hours of prohibition shall be posted to the membership/public no later than the following morning;

Note: No indoor social and any/all family gatherings

- e. Mass gatherings restrictions will be set by Quorum of Council based on the recommendation of the ECC, and shall be posted immediately no later than the following morning;
- f. Procure on a first priority basis any clothing, equipment medical supplies or any other essential supplies required to cope with the emergency, for the duration of the emergency;
- g. Local businesses in any emergency are prohibited to engage in price increases and is liable for enforcement;
- h. Local businesses are to restrict access to minors, and close one hour prior to curfew within each respective Reserve; Businesses to set limits/age restrictions at their discretion for



enforcement based under the guide lines of Public Health orders unless otherwise changed by Chief and Council.

Wedding and funeral receptions are not permitted.

Absolutely No Wakes Permitted based under lines of Public Health orders unless otherwise changed by Chief and Council.

- i. Public places and facilities are closed during the Pandemic response;
- j. Failure to adhere to social distancing practice/protocols is liable for enforcement;
- k. Failure to abide by Public Health Orders is liable for enforcement;
- l. Emergency Essential Service Personnel and Law Enforcement Personnel are excluded from this bylaw;
- m. Failure to self-isolate upon return to any respective Reserve is liable for enforcement;
- n. That at the discretion of the By-law officer and Peace Officers to issue violation tickets under Section 5 Part 3-Offences of this by-law;
- o. It is an offence under this by-law to fail to comply with any written order issued under Section 5 Part 3-Offences of this by-law.

4. FACE MASKS

Council hereby authorizes the Mandatory wearing of face masks that cover the nose, mouth and chin in the following;

- a. Public places
- b. Local Businesses
- c. Mass gatherings

5. EXEMPTIONS

Council hereby authorizes the exemptions of face masks to the following;

- a. Persons under the age of 2
- b. Persons who are clearly unable to place or remove a face mask without assistance
- c. Persons who are unable to wear a face mask due to mental or physical limitations, or protected under the Alberta Human Rights Act;
- d. Persons consuming drinks or food in designated seating areas
- e. Persons taking part in religious or spiritual ceremonies where a face mask would limit or impede religious and/or spiritual ceremony.



- f. Persons engaged in water activities
- g. Persons engaged in physical exercise
- h. Persons providing care or assistance to a person with a disability where the face mask would hinder the caregiver
- i. Persons engaged in a service that requires the temporary removal of a face mask
- j. Schools and other educational places and facilities
- k. Hospitals and Health Care facilities
- l. Childcare facilities
- m. Areas exclusively accessed or used by Nation employees or Public Transport operators, provided that there are physical barriers in place and physical distancing is implemented between the operator and any person not required to wear a face mask as per Section 5 of this bylaw

6. PART 2 – AUTHORITY

This Bigstone Pandemic Response By-law shall come into effect upon a declaration of a State of Local Emergency (S.O.L.E.)

- a. The Chief and Council of Bigstone Cree Nation empowered by virtue of Section 81 of the *Indian Act* R.S.C. 1985, C. 1-5, may from time to time as deemed necessary by Chief and Council will enact this bylaw with for following intents and purposes;
 - i. to provide for the health of residents on the reserve and to prevent the spreading of contagious and infectious diseases;
 - ii. the regulation of traffic;
 - iii. the observance of law and order;
 - iv. the prevention of disorderly conduct and nuisances;
 - v. the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a by-law made under this section;

7. PART 3 – MONITORS

This Bigstone Pandemic Response By-law makes provision for personnel authorized by Chief and Council or their designate, to patrol all reserves and TLE Lands for the following purposes;

- a. Be clearly visible so as to prevent and deter violations of this bylaw
- b. Be vigilant in assessing hazardous or dangerous situations and conveying to the Bylaw Officer, Peace Officer or RCMP of the situation
- c. Observe and Report daily or as the need arises, to the Council Designate, Bylaw Officer, Peace Officer or RCMP

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- d. Maintain order, this may mean being present at gatherings or places of business

8. PART 4 – OFFENCES

- a. A By-law officer and Peace Officers are hereby authorized and empowered to issue a violation ticket in accordance with the Provincial Offences Procedure Act to any person whom the By-law officer and Peace Officer have reasonable grounds to believe has contravened any provision of this by-law.
- b. A person who fails to comply with any provision of this by-law is guilty of an offence and is liable, upon summary conviction, to the fine specified in Section 6 of this by-law and in default of payment, to imprisonment for up to 30 days;
- c. If a Violation ticket is issued in respect of an offence, The Violation ticket may:
 - i. Specify the amount established by this by-law for the offence, or
 - ii. Require a person to appear in Court without the alternative of making a voluntary payment.
- d. A person who commits an offence may:
 - i. If a violation ticket is issued in respect of the offence, and;
 - ii. If the violation ticket specifies the fine amount established by this By-law for the offence, make a voluntary payment equal to the specified fine by this By-law by delivering the violation ticket and the specified fine to the Provincial Court.
- e. When a clerk records in the court records the receipt of a voluntary payment pursuant to this by-law and the Provincial Offences Procedure Act, the act of recording receipt of that payment constitutes acceptance of the guilty plea and also constitutes a conviction and the imposition of a fine in the amount of the specified penalty.
- f. Notwithstanding the penalties established in Section 6 of this by-law, the Bigstone Cree Nation may take any actions necessary to enforce this by-law including, but not limited to, the suspension, or revocation of a business license and/or Bigstone Council Resolution issued by the Nation, or any other legal action required to bring about compliance with this by-law.
- g. If an officer finds a child or youth during curfew hours, the officer may call child protective services, if the officer determines the child or the youth is in need of protective services because of any of the following:
 - i. The child or youth is abandoned or lost
 - ii. The parent or guardian is unable or unwilling to care for the child or youth
 - iii. The child or youth is in need of medical help
 - iv. There is a risk that the child or youth may be physically or mentally injured by the parent or guardian



- v. The child or youth has been physically or emotionally injured by the parent or guardian
- vi. The condition of the place of residence of the child or youth is considered inadequate by the officer to provide the basic needs or prevent injury or harm.

9. PENALTY

- a. Any person who fails to comply or adhere with an order made pursuant to this by-law, or resists or interferes with an officer acting pursuant to this by-law, commits an offence.
- b. A person who commits an offence under this by-law is liable on summary conviction to a fine set out in Schedule “A” and/or including;
 - i. A maximum of \$ 1,000 (one thousand dollars), or imprisonment for a term not exceeding 30 (thirty) days, or both.
- c. All fines are to be paid to the Provincial Court; fine amounts shall not be paid to any individual.

10. INTERPRETATION

- a. If any part of this by-law is found by the Court to be ineffective or inoperative by rule of law, that part shall be severed from this by-law in order to preserve the intent of the whole by-law.
- b. Words in this by-law that would normally imply singularity of male and female gender should be interpreted as including the singular and the plural and the masculine and feminine where the context requires.
- c. This by-law shall respect the customs, culture and traditions valued by Bigstone Cree Nation.
- d. Nothing in by-law shall be construed or interpreted in a manner so as to deny, abrogate or derogate any person from any of the Aboriginal or Treaty rights.
- e. Schedule “A” forms a part of this by-law.

11. AMENDMENT

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- a. The Chief and Council of Bigstone Cree Nation may from time to time as deemed necessary by Chief and Council, amend this curfew by-law.

12. ENACTMENT

- a. This curfew by-law has come into force and effect as per Section 86 of the *Indian Act* R.S.C. 1985, C. 1-5.

LET IT BE KNOWN THAT THIS BY-LAW ENTITLED BIGSTONE PANDEMIC BY-LAW, IS HEREBY ENACTED AS BY-LAW NO. 005-06-2021 BY THE CHIEF AND COUNCIL OF BIGSTONE CREE NATION AT A DULY CONVENED MEETING OF THE SAID COUNCIL HELD ON THE 6th DAY OF May 2021.

This by-law is consented to by the following members of Council through the following Motion;

Silas Yellowknee – Chief

Robert Cardinal – Wabasca Council

Helen Alook – Wabasca Council

Lawrence Oar – Wabasca Council

Lillian Anderson – Calling Lake Council

Loretta Gladue – Calling Lake Council

Maggie Alook – Chipewyan Lake Council

Ken Alook – Wabasca Council

Felix Schroder – Wabasca Council

Don Gambler – Wabasca Council

Eva Yellowknee – Chipewyan Lake Council



**BEING A MAJORITY OF THOSE MEMBERS OF THE COUNCIL OF BIGSTONE CREE
NATION PRESENT AT THE AFORESAID MEETING OF THE COUNCIL.**

The Quorum of the Council is ____ members.

I, Silas Yellowknee of the Bigstone Cree Nation, do hereby certify that a true
copy of the foregoing by-law was forwarded to the Minister of Indigenous Services Canada and to the
First Nations Gazette on this 6 day of May, 2021.

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[Signature]
Signature of Authorized Official

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Silas Yellowknee
Print name of Authorized Official

[Signature]
Witness

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Schedule "A"

A person who fails to comply with any provision of the "BIGSTONE PANDEMIC RESPONSE BY-LAW 005-06-2021" is guilty of an offence and is liable, upon summary conviction, to the fine specified in the table below:

PENALTIES	SECTION	FINE
Failure to wear face mask properly as per	Section 4.(a),(b),(c)	\$100
Section 4		One hundred dollars
Failure to abide by curfew	3. (b), (c)	\$ 500
		Five Hundred Dollars
Failure to adhere to social distancing	3. (h)	\$ 500
practices / protocols		Five Hundred Dollars
Failure to self-isolate	3.(l)	\$ 1,000
		One Thousand Dollars



BIGSTONE CREE NATION PANDEMIC BYLAW 16-09-2021

September 06, 2021

WHEREAS, the Chief and Council of Bigstone Cree Nation met at a duly convened meeting on the above date, and;

WHEREAS, the Chief and Council of Bigstone Cree Nation are empowered to act on behalf of its' Membership, and;

WHEREAS, Council has declared a State of Local Emergency and that an Emergency exists in Bigstone Cree Nation as a result of the pandemic spread of COVID-19, and;

AND WHEREAS, the Chief and Council wish to enact and enforce a bylaw in respect of a Pandemic Response for the health and safety of the Nation, its members and its residents in accordance with the *Indian Act* R.S.C., 1985, c. 1-5., more specifically **Section 81** (1)(a), (b), (c), (d), (r).

AND WHEREAS, the Chief and Council wish to amend the Pandemic Bylaw 001-11-2021 to be replaced with the Pandemic Response Bylaw 004-07-2021.

AND WHEREAS, the Chief and Council wish to amend the Pandemic Response Bylaw through a Motion with a Quorum of Council present as necessary from time to time.

THEREFORE BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation have approved and passed this bylaw on the date shown above and in accordance with the *Indian Act* R.S.C., 1985, c. 1-5, more specifically **Sections 81** (1)(a), (b), (c), (d), (r), **86**(1), (2), (3), (4), (5), and;

FURTHERMORE, BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation hereby enacts the following Bigstone Pandemic Response bylaw as an amendment to the previous bylaw "*Bigstone Pandemic Response By-law 001-11-2021*".

PART 1 – TITLE and DEFINITIONS

Short Title

1. This By-law may be cited as the "**Bigstone Pandemic Response By-law 16-09-2021**".



DEFINITIONS

2. In this By-law:

- a. **“BCN” or “Bigstone”** shall mean Bigstone Cree Nation;
- b. **“Child”** means a person who is minor under the age of 12;
- c. **“Council”** means the Chief and Council of Bigstone Cree Nation;
- d. **“Curfew hours”** means the hours of prohibition as set out by Section 3.c;
- e. **“Essential”** People who are essential to maintain the government, public works, emergency services and law and order, that includes RCMP, Ambulance, Fire Dept. and By-law enforcement;
- f. **“Face mask”** means a medical or non-medical mask or other face covering that fully covers the nose, mouth and chin;
- g. **“Local Business”** means any business that operates within BCN Reserves;
- h. **“Legitimate reason”** means the following;
 - i. Traveling directly to and from place of work
 - ii. Essential service
 - iii. Essential employee
 - iv. Emergency
- i. **“Mass gathering”** means a large group of people attending funerals, weddings or any other gatherings in any of the public places;
- j. **“Officer”** means RCMP, Peace Officer, Special constable or By-law officer;
- k. **“Parent or Guardian”** means the person(s) who in direct care of a child or youth;
- l. **“Public place”** means any place or area within Bigstone Cree Nation Reserve land that is privately or publicly owned or leased, to which the public have access as a right or by initiation, express or implied;
- m. **“Reserve”** means the Bigstone Cree Nation Reserves of # 166, 166A, 166B, 166C, 166D and Jean Baptiste Gambler Reserve # 183 and any other land owned/governed by Bigstone Cree Nation;
- n. **“Road Monitoring”** means manned checkpoints upon entry and exit of respective communities within BCN Reserves;
- o. **“Self-Isolate”** means to stay home for a term of 14 consecutive days, this includes everyone in the same household, upon arrival of returning to any of the BCN Reserves;
- p. **“Treaty Entitlement Lands”** and/or **“TLE Lands”** are the areas set apart by Canada to be added to Bigstone Cree Nation Reserves.
- q. **“Violator”** means any person who does not have a legitimate reason to be in a public place during the curfew hours;
- r. **“Violation ticket”** means a ticket issued to a Violator pursuant to this curfew bylaw as per Section 6 of this by-law.
- s. **“Youth”** means a person who is a minor between the ages of 13 and 17 years old;



NEW ALBERTA PUBLIC HEALTH EMERGENCY DECLARED

• Social gatherings (indoor and outdoor)

Mandatory restriction - Effective Sept 16.

Indoor social gatherings

- **Vaccinated:** Indoor private social gatherings are limited to a single household plus one other household to a maximum of 10 vaccine-eligible, vaccinated people and no restrictions on children under 12.
- **Unvaccinated:** Indoor social gatherings are not permitted for vaccine-eligible people who are unvaccinated.

Outdoor social gatherings

- Outdoor private social gatherings limited to a maximum of 200 people, with 2 metre physical distancing at all times.

• Places of worship

Mandatory restriction - Effective Sept. 16

- Capacity limited to 1/3 fire code occupancy.
- Masks are mandatory.
- 2 metres physical distancing between households, or 2 close contacts for those living alone.



- **Weddings and funerals**

Mandatory restriction - Effective Sept. 20

- Indoor wedding ceremonies and funeral services are permitted with up to 50 people or 50% of fire code occupancy, whichever is less.
- Indoor wedding and funeral receptions are prohibited, unless the hosting facility implements the restrictions exemption program.
- Outdoor ceremonies, services and receptions are permitted with up to 200 people and must follow liquor sales and consumption restrictions (sales end at 10pm, consumption by 11pm), unless the hosting facility implements the restrictions exemption program.

- **Masks and physical distancing**

Mandatory restriction – Effective Sept. 4 and 16

- Masking and physical distancing are mandatory in all indoor public spaces and workplaces. This measure extends to places of worship as of September 16.
- Employees must mask in all indoor work settings, except while alone in work stations.

- **Schools (K to 9)**

Mandatory measure - Effective Sept. 16

- Mandatory masking for students in Grades 4 and up, plus staff and teachers in all grades.
 - Schools that implement an alternate COVID safety plan can be exempted from mandatory masking.
- Elementary schools to implement class cohorting.
- Indoor sports, fitness, recreation, and performance activities are permitted in schools, with requirements to maintain 2 metre physical distancing where possible.
 - Masks and distancing are not required by youth under 18 while engaged in physical activity.



- Spectator attendance restricted to 1/3 fire code capacity and limited to households or 2 close contacts for those living alone. Attendees must be masked and distanced.

- **Working from home**

Mandatory measure - Effective Sept. 16

- Mandatory work-from-home measures are in place unless the employer has determined a physical presence is required for operational effectiveness.
- If employees are working on location, they must mask in all indoor settings, except while alone in work stations.

3. CURFEW

Council hereby authorizes the following;

- a. The Council enacts a curfew within all Reserves and TLE lands governed by BCN and is liable for enforcement;
- b. The curfew hours as set by Quorum of Council are Calling Lake reserve will remain in effect from _____.
- c. The curfew is to remain in effect until Chief and Council lift the curfew and/or the Pandemic Response;
- d. the hours of prohibition shall be posted to the membership/public no later than the following morning;
- e. Mass gatherings restrictions will be set by Quorum of Council based on the recommendation of the ECC, and shall be posted immediately no later than the following morning;
- f. Procure on a first priority basis any clothing, equipment medical supplies or any other essential supplies required to cope with the emergency, for the duration of the emergency;
- g. Local businesses in any emergency are prohibited to engage in price increases and is liable for enforcement;
- h. Local businesses are to restrict access to minors, and close one hour prior to curfew within each respective Reserve; Businesses to set limits/age restrictions at their discretion for enforcement based under the guide lines of Public Health orders unless otherwise changed by Chief and Council.



- i. Public places and facilities are closed during the Pandemic response;
- j. Failure to adhere to social distancing practice/protocols is liable for enforcement;
- k. Failure to abide by Public Health Orders is liable for enforcement;
- l. Emergency Essential Service Personnel and Law Enforcement Personnel are excluded from this bylaw;
- m. Failure to self-isolate upon return to any respective Reserve is liable for enforcement;
- n. That at the discretion of the By-law officer and Peace Officers to issue violation tickets under Section 5 Part 3-Offences of this by-law;
- o. It is an offence under this by-law to fail to comply with any written order issued under Section 5 Part 3-Offences of this by-law.

4. FACE MASKS

Council hereby authorizes the Mandatory wearing of face masks that cover the nose, mouth and chin in the following;

- a. Public places
- b. Local Businesses
- c. Mass gatherings

5. EXEMPTIONS

Council hereby authorizes the exemptions of face masks to the following;

- a. Persons under the age of 2
- b. Persons who are clearly unable to place or remove a face mask without assistance
- c. Persons who are unable to wear a face mask due to mental or physical limitations, or protected under the Alberta Human Rights Act;
- d. Persons consuming drinks or food in designated seating areas
- e. Persons taking part in religious or spiritual ceremonies where a face mask would limit or impede religious and/or spiritual ceremony.
- f. Persons engaged in water activities
- g. Persons engaged in physical exercise
- h. Persons providing care or assistance to a person with a disability where the face mask would hinder the caregiver
- i. Persons engaged in a service that requires the temporary removal of a face mask
- j. Schools and other educational places and facilities
- k. Hospitals and Health Care facilities



1. Childcare facilities

- m.** Areas exclusively accessed or used by Nation employees or Public Transport operators, provided that there are physical barriers in place and physical distancing is implemented between the operator and any person not required to wear a face mask as per Section 5 of this bylaw

6. PART 2 – AUTHORITY

This Bigstone Pandemic Response By-law shall come into effect upon a declaration of a State of Local Emergency (S.O.L.E.)

- a.** The Chief and Council of Bigstone Cree Nation empowered by virtue of Section 81 of the *Indian Act* R.S.C. 1985. C. 1-5, may from time to time as deemed necessary by Chief and Council will enact this bylaw with for following intents and purposes;
- i.** to provide for the health of residents on the reserve and to prevent the spreading of contagious and infectious diseases;
 - ii.** the regulation of traffic;
 - iii.** the observance of law and order;
 - iv.** the prevention of disorderly conduct and nuisances;
 - v.** the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a by-law made under this section;

7. PART 3 – MONITORS

This Bigstone Pandemic Response By-law makes provision for personnel authorized by Chief and Council or their designate, to patrol all reserves and TLE Lands for the following purposes;

- a.** Be clearly visible so as to prevent and deter violations of this bylaw
- b.** Be vigilant in assessing hazardous or dangerous situations and conveying to the Bylaw Officer, Peace Officer or RCMP of the situation
- c.** Observe and Report daily or as the need arises, to the Council Designate, Bylaw Officer, Peace Officer or RCMP
- d.** Maintain order, this may mean being present at gatherings or places of business

8. PART 4 – OFFENCES

- a.** A By-law officer and Peace Officers are hereby authorized and empowered to issue a violation ticket in accordance with the Provincial Offences Procedure Act to any person whom the By-law officer and Peace Officer have reasonable grounds to believe has contravened any provision of this by-law.



- b. A person who fails to comply with any provision of this by-law is guilty of an offence and is liable, upon summary conviction, to the fine specified in Section 6 of this by-law and in default of payment, to imprisonment for up to 30 days;
- c. If a Violation ticket is issued in respect of an offence, The Violation ticket may:
 - i. Specify the amount established by this by-law for the offence, or
 - ii. Require a person to appear in Court without the alternative of making a voluntary payment.
- d. A person who commits an offence may:
 - i. If a violation ticket is issued in respect of the offence, and;
 - ii. If the violation ticket specifies the fine amount established by this By-law for the offence, make a voluntary payment equal to the specified fine by this By-law by delivering the violation ticket and the specified fine to the Provincial Court.
- e. When a clerk records in the court records the receipt of a voluntary payment pursuant to this by-law and the Provincial Offences Procedure Act, the act of recording receipt of that payment constitutes acceptance of the guilty plea and also constitutes a conviction and the imposition of a fine in the amount of the specified penalty.
- f. Notwithstanding the penalties established in Section 6 of this by-law, the Bigstone Cree Nation may take any actions necessary to enforce this by-law including, but not limited to, the suspension, or revocation of a business license and/or Bigstone Council Resolution issued by the Nation, or any other legal action required to bring about compliance with this by-law.
- g. If an officer finds a child or youth during curfew hours, the officer may call child protective services, if the officer determines the child or the youth is in need of protective services because of any of the following:
 - i. The child or youth is abandoned or lost
 - ii. The parent of guardian is unable or unwilling to care for the child or youth
 - iii. The child or youth is in need of medical help
 - iv. There is a risk that the child or youth may be physically or mentally injured by the parent or guardian
 - v. The child or youth has been physically or emotionally injured by the parent or guardian
 - vi. The condition of the place of residence of the child or youth is considered inadequate by the officer to provide the basic needs or prevent injury or harm.



9. PENALTY

- a. Any person who fails to comply or adhere with an order made pursuant to this by-law, or resists or interferes with an officer acting pursuant to this by-law, commits an offence.
- b. A person who commits an offence under this by-law is liable on summary conviction to a fine set out in Schedule "A" and/or including:
 - i. A maximum of \$ 1,000 (one thousand dollars), or imprisonment for a term not exceeding 30 (thirty) days, or both.
- c. All fines are to be paid to the Provincial Court; fine amounts shall not be paid to any individual.

10. INTERPRETATION

- a. If any part of this by-law is found by the Court to be ineffective or inoperative by rule of law, that part shall be severed from this by-law in order to preserve the intent of the whole by-law.
- b. Words in this by-law that would normally imply singularity of male and female gender should be interpreted as including the singular and the plural and the masculine and feminine where the context requires.
- c. This by-law shall respect the customs, culture and traditions valued by Bigstone Cree Nation.
- d. Nothing in by-law shall be construed or interpreted in a manner so as to deny, abrogate or derogate any person from any of the Aboriginal or Treaty rights.
- e. Schedule "A" forms a part of this by-law.

11. AMENDMENT

- a. The Chief and Council of Bigstone Cree Nation may from time to time as deemed necessary by Chief and Council, amend this curfew by-law.

12. ENACTMENT

- a. This curfew by-law has come into force and effect as per Section 86 of the *Indian Act* R.S.C. 1985. C. 1-5.



LET IT BE KNOWN THAT THIS BY-LAW ENTITLED BIGSTONE PANDEMIC BY-LAW, IS HEREBY ENACTED AS BY-LAW NO. 16-09-2021 BY THE CHIEF AND COUNCIL OF BIGSTONE CREE NATION AT A DULY CONVENED MEETING OF THE SAID COUNCIL HELD ON THE 16th DAY OF September 2021.

This by-law is consented to by the following members of Council through the following Motion;

Silas Yellowknee – Chief
Robert Cardinal – Wabasca Council
Helen Alook – Wabasca Council
Lawrence Oar – Wabasca Council
Lillian Anderson – Calling Lake Council
Loretta Gladue – Calling Lake Council
Maggie Alook – Chipewyan Lake Council
Ken Alook – Wabasca Council
Felix Schroder – Wabasca Council
Don Gambler – Wabasca Council
Eva Yellowknee – Chipewyan Lake Council

BEING A MAJORITY OF THOSE MEMBERS OF THE COUNCIL OF BIGSTONE CREE NATION PRESENT AT THE AFORESAID MEETING OF THE COUNCIL.

The Quorum of the Council is ____ members.

I, Silas Yellowknee, Chief of the Bigstone Cree Nation, do hereby certify that a true copy of the foregoing by-law was forwarded to the Minister of Indigenous Services Canada and to the First Nations Gazette on this ____ day of ____, 2021.

) [Signature]
Signature of Authorized Official

) Silas Yellowknee
Print name of Authorized Official

) [Signature]
Witness



Schedule "A"

A person who fails to comply with any provision of the "BIGSTONE PANDEMIC RESPONSE BY-LAW 16-09-2021" is guilty of an offence and is liable, upon summary conviction, to the fine specified in the table below:

PENALTIES	SECTION	FINE
Failure to wear face mask properly as per Section 4	Section 4.(a),(b),(c)	\$100 One hundred dollars
Failure to abide by curfew	3. (b), (c)	\$ 500 Five Hundred Dollars
Failure to adhere to social distancing practices / protocols	3. (h)	\$ 500 Five Hundred Dollars
Failure to self-isolate	3.(l)	\$ 1,000 One Thousand Dollars



BIGSTONE CREE NATION
PANDEMIC BYLAW 026-06-2021

June 26, 2021

WHEREAS, the Chief and Council of Bigstone Cree Nation met at a duly convened meeting on the above date, and;

WHEREAS, the Chief and Council of Bigstone Cree Nation are empowered to act on behalf of its' Membership, and;

WHEREAS, Council has declared a State of Local Emergency and that an Emergency exists in Bigstone Cree Nation as a result of the pandemic spread of COVID-19, and;

AND WHEREAS, the Chief and Council wish to enact and enforce a bylaw in respect of a Pandemic Response for the health and safety of the Nation, its members and its residents in accordance with the *Indian Act* R.S.C., 1985, c. 1-5., more specifically **Section 81** (1)(a), (b), (c), (d), (r).

AND WHEREAS, the Chief and Council wish to amend the Pandemic Bylaw 001-11-2021 to be replaced with the Pandemic Response Bylaw 004-07-2021.

AND WHEREAS, the Chief and Council wish to amend the Pandemic Response Bylaw through a Motion with a Quorum of Council present as necessary from time to time.

THEREFORE BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation have approved and passed this bylaw on the date shown above and in accordance with the *Indian Act* R.S.C., 1985, c. 1-5, more specifically Sections **81** (1)(a), (b), (c), (d), (r), **86**(1), (2), (3), (4), (5), and;

FURTHERMORE, BE IT RESOLVED, the Chief and Council of Bigstone Cree Nation hereby enacts the following Bigstone Pandemic Response bylaw as an amendment to the previous bylaw "*Bigstone Pandemic Response By-law 001-11-2021*".

PART 1 – TITLE and DEFINITIONS

Short Title

1. This By-law may be cited as the "**Bigstone Pandemic Response By-law 026-06-2021**"



DEFINITIONS

2. In this By-law:

- a. **“BCN” or “Bigstone”** shall mean Bigstone Cree Nation;
- b. **“Child”** means a person who is minor under the age of 12;
- c. **“Council”** means the Chief and Council of Bigstone Cree Nation;
- d. **“Curfew hours”** means the hours of prohibition as set out by Section 3.c;
- e. **“Essential”** People who are essential to maintain the government, public works, emergency services and law and order, that includes RCMP, Ambulance, Fire Dept. and By-law enforcement;
- f. **“Face mask”** means a medical or non-medical mask or other face covering that fully covers the nose, mouth and chin;
- g. **“Local Business”** means any business that operates within BCN Reserves;
- h. **“Legitimate reason”** means the following:
 - i. Traveling directly to and from place of work
 - ii. Essential service
 - iii. Essential employee
 - iv. Emergency
- i. **“Mass gathering”** means a large group of people attending funerals, weddings or any other gatherings in any of the public places;
- j. **“Officer”** means RCMP, Peace Officer, Special constable or By-law officer;
- k. **“Parent or Guardian”** means the person(s) who in direct care of a child or youth;
- l. **“Public place”** means any place or area within Bigstone Cree Nation Reserve land that is privately or publicly owned or leased, to which the public have access as a right or by initiation, express or implied;
- m. **“Reserve”** means the Bigstone Cree Nation Reserves of # 166, 166A, 166B, 166C, 166D and Jean Baptiste Gambler Reserve # 183 and any other land owned/governed by Bigstone Cree Nation;
- n. **“Road Monitoring”** means manned checkpoints upon entry and exit of respective communities within BCN Reserves;
- o. **“Self-Isolate”** means to stay home for a term of 14 consecutive days, this includes everyone in the same household, upon arrival of returning to any of the BCN Reserves;
- p. **“Treaty Entitlement Lands”** and/or **“TLE Lands”** are the areas set apart by Canada to be added to Bigstone Cree Nation Reserves.
- q. **“Violator”** means any person who does not have a legitimate reason to be in a public place during the curfew hours;
- r. **“Violation ticket”** means a ticket issued to a Violator pursuant to this curfew bylaw as per Section 6 of this by-law.
- s. **“Youth”** means a person who is a minor between the ages of 13 and 17 years old;



3. CURFEW

Council hereby authorizes the following;

- a. The Council enacts a curfew within all Reserves and TLE lands governed by BCN and is liable for enforcement;
- b. The curfew hours as set by Quorum of Council are Calling Lake reserve will remain in effect from 12am to 6am. **Curfew removed from Wabasca area Bigstone reserves.**

MOTION#06-24-21-SPCA-03

Moved by Robert Cardinal to amend the bylaw to lift the **Curfew Hours for Wabasca - Reverse A, B, C and D** effective June 26, 2021. Seconded by Maggie Alook. All in favor. Motion carried.

PATROLLERS WILL CONTINUE TO REPORT ANY EXCEEDED GATHERINGS HELD OR INDOOR SOCIAL GATHERINGS TO THE RCMP.

MOTION#06-24-21-SPCA-04

Moved by Robert Cardinal to retain the **Monitors/Patrollers** for an additional two weeks effective June 26 - July 9, 2021. Seconded by Helen Alook. All in favor. Motion carried.

- c. The curfew is to remain in effect until Chief and Council lift the curfew and/or the Pandemic Response;
- d. the hours of prohibition shall be posted to the membership/public no later than the following morning;

Note: No indoor social gatherings and exceeding the restrictions.

MOTION#06-24-21- SPCA-01

Moved by Robert Cardinal to amend the bylaw - **"No Indoor Gatherings"** effective June 26 - July 9, 2021. Seconded by Helen Alook. All

MOTION#06-24-21-SPCA-02

Moved by Robert Cardinal to amend the bylaw - **"Out door Gatherings up to 20 people"** effective June 26 - July 9, 2021. Seconded by Helen Alook. All in favor. Motion carried.

- e. Mass gatherings restrictions will be set by Quorum of Council based on the recommendation of the ECC, and shall be posted immediately no later than the following morning;
- f. Procure on a first priority basis any clothing, equipment medical supplies or any other essential supplies required to cope with the emergency, for the duration of the emergency;
- g. Local businesses in any emergency are prohibited to engage in price increases and is liable for enforcement;
- h. Local businesses are to restrict access to minors, and close one hour prior to curfew within



each respective Reserve; Businesses to set limits/age restrictions at their discretion for enforcement based under the guide lines of Public Health orders unless otherwise changed by Chief and Council.

Absolutely No Wakes Permitted based under lines of Public Health orders unless otherwise changed by Chief and Council.

- i. Public places and facilities are closed during the Pandemic response;
- j. Failure to adhere to social distancing practice/protocols is liable for enforcement;
- k. Failure to abide by Public Health Orders is liable for enforcement;
- l. Emergency Essential Service Personnel and Law Enforcement Personnel are excluded from this bylaw;
- m. Failure to self-isolate upon return to any respective Reserve is liable for enforcement;
- n. That at the discretion of the By-law officer and Peace Officers to issue violation tickets under Section 5 Part 3-Offences of this by-law;
- o. It is an offence under this by-law to fail to comply with any written order issued under Section 5 Part 3-Offences of this by-law.

4. FACE MASKS

Council hereby authorizes the Mandatory wearing of face masks that cover the nose, mouth and chin in the following;

- a. Public places
- b. Local Businesses
- c. Mass gatherings

5. EXEMPTIONS

Council hereby authorizes the exemptions of face masks to the following;

- a. Persons under the age of 2
- b. Persons who are clearly unable to place or remove a face mask without assistance
- c. Persons who are unable to wear a face mask due to mental or physical limitations, or protected under the Alberta Human Rights Act;
- d. Persons consuming drinks or food in designated seating areas
- e. Persons taking part in religious or spiritual ceremonies where a face mask would limit or impede religious and/or spiritual ceremony.
- f. Persons engaged in water activities



- g. Persons engaged in physical exercise
- h. Persons providing care or assistance to a person with a disability where the face mask would hinder the caregiver
- i. Persons engaged in a service that requires the temporary removal of a face mask
- j. Schools and other educational places and facilities
- k. Hospitals and Health Care facilities
- l. Childcare facilities
- m. Areas exclusively accessed or used by Nation employees or Public Transport operators, provided that there are physical barriers in place and physical distancing is implemented between the operator and any person not required to wear a face mask as per Section 5 of this bylaw

6. PART 2 – AUTHORITY

This Bigstone Pandemic Response By-law shall come into effect upon a declaration of a State of Local Emergency (S.O.L.E.)

- a. The Chief and Council of Bigstone Cree Nation empowered by virtue of Section 81 of the *Indian Act* R.S.C. 1985. C. 1-5, may from time to time as deemed necessary by Chief and Council will enact this bylaw with for following intents and purposes;
 - i. to provide for the health of residents on the reserve and to prevent the spreading of contagious and infectious diseases;
 - ii. the regulation of traffic;
 - iii. the observance of law and order;
 - iv. the prevention of disorderly conduct and nuisances;
 - v. the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a by-law made under this section;

7. PART 3 – MONITORS

This Bigstone Pandemic Response By-law makes provision for personnel authorized by Chief and Council or their designate, to patrol all reserves and TLE Lands for the following purposes;

- a. Be clearly visible so as to prevent and deter violations of this bylaw
- b. Be vigilant in assessing hazardous or dangerous situations and conveying to the Bylaw Officer, Peace Officer or RCMP of the situation
- c. Observe and Report daily or as the need arises, to the Council Designate, Bylaw Officer, Peace Officer or RCMP
- d. Maintain order, this may mean being present at gatherings or places of business



8. PART 4 – OFFENCES

- a. A By-law officer and Peace Officers are hereby authorized and empowered to issue a violation ticket in accordance with the Provincial Offences Procedure Act to any person whom the By-law officer and Peace Officer have reasonable grounds to believe has contravened any provision of this by-law.
- b. A person who fails to comply with any provision of this by-law is guilty of an offence and is liable, upon summary conviction, to the fine specified in Section 6 of this by-law and in default of payment, to imprisonment for up to 30 days;
- c. If a Violation ticket is issued in respect of an offence, The Violation ticket may:
 - i. Specify the amount established by this by-law for the offence, or
 - ii. Require a person to appear in Court without the alternative of making a voluntary payment.
- d. A person who commits an offence may:
 - i. If a violation ticket is issued in respect of the offence, and;
 - ii. If the violation ticket specifies the fine amount established by this By-law for the offence, make a voluntary payment equal to the specified fine by this By-law by delivering the violation ticket and the specified fine to the Provincial Court.
- e. When a clerk records in the court records the receipt of a voluntary payment pursuant to this by-law and the Provincial Offences Procedure Act, the act of recording receipt of that payment constitutes acceptance of the guilty plea and also constitutes a conviction and the imposition of a fine in the amount of the specified penalty.
- f. Notwithstanding the penalties established in Section 6 of this by-law, the Bigstone Cree Nation may take any actions necessary to enforce this by-law including, but not limited to, the suspension, or revocation of a business license and/or Bigstone Council Resolution issued by the Nation, or any other legal action required to bring about compliance with this by-law.
- g. If an officer finds a child or youth during curfew hours, the officer may call child protective services, if the officer determines the child or the youth is in need of protective services because of any of the following:
 - i. The child or youth is abandoned or lost
 - ii. The parent or guardian is unable or unwilling to care for the child or youth
 - iii. The child or youth is in need of medical help
 - iv. There is a risk that the child or youth may be physically or mentally injured by the parent or guardian
 - v. The child or youth has been physically or emotionally injured by the parent or guardian



- vi. The condition of the place of residence of the child or youth is considered inadequate by the officer to provide the basic needs or prevent injury or harm.

9. PENALTY

- a. Any person who fails to comply or adhere with an order made pursuant to this by-law, or resists or interferes with an officer acting pursuant to this by-law, commits an offence.
- b. A person who commits an offence under this by-law is liable on summary conviction to a fine set out in Schedule “A” and/or including;
 - i. A maximum of \$ 1,000 (one thousand dollars), or imprisonment for a term not exceeding 30 (thirty) days, or both.
- c. All fines are to be paid to the Provincial Court; fine amounts shall not be paid to any individual.

10. INTERPRETATION

- a. If any part of this by-law is found by the Court to be ineffective or inoperative by rule of law, that part shall be severed from this by-law in order to preserve the intent of the whole by-law.
- b. Words in this by-law that would normally imply singularity of male and female gender should be interpreted as including the singular and the plural and the masculine and feminine where the context requires.
- c. This by-law shall respect the customs, culture and traditions valued by Bigstone Cree Nation.
- d. Nothing in by-law shall be construed or interpreted in a manner so as to deny, abrogate or derogate any person from any of the Aboriginal or Treaty rights.
- e. Schedule “A” forms a part of this by-law.

11. AMENDMENT

- a. The Chief and Council of Bigstone Cree Nation may from time to time as deemed necessary by Chief and Council, amend this curfew by-law.

12. ENACTMENT

- a. This curfew by-law has come into force and effect as per Section 86 of the *Indian Act* R.S.C. 1985, C. 1-5.

LET IT BE KNOWN THAT THIS BY-LAW ENTITLED BIGSTONE PANDEMIC BY-LAW, IS HEREBY ENACTED AS BY-LAW NO. 026-06-2021 BY THE CHIEF AND COUNCIL OF BIGSTONE CREE NATION AT A DULY CONVENED MEETING OF THE SAID COUNCIL HELD ON THE 26th DAY OF June 2021.



This by-law is consented to by the following members of Council through the following Motion;

Silas Yellowknee – Chief

Robert Cardinal – Wabasca Council

Helen Alook – Wabasca Council

Lawrence Oar – Wabasca Council

Lillian Anderson – Calling Lake Council

Loretta Gladue – Calling Lake Council

Maggie Alook – Chipewyan Lake Council

Ken Alook – Wabasca Council

Felix Schroder – Wabasca Council

Don Gambler – Wabasca Council

Eva Yellowknee – Chipewyan Lake Council

**BEING A MAJORITY OF THOSE MEMBERS OF THE COUNCIL OF BIGSTONE CREE
NATION PRESENT AT THE AFORESAID MEETING OF THE COUNCIL.**

The Quorum of the Council is 6 members.

I, Silas Yellowknee of the Bigstone Cree Nation, do hereby certify that a true copy of the foregoing by-law was forwarded to the Minister of Indigenous Services Canada and to the First Nations Gazette on this 26 day of June, 2021.

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[Signature]
Signature of Authorized Official

Silas Yellowknee
Print name of Authorized Official

[Signature]
Witness



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Dene Tha' First Nation in the Province of Alberta, at a meeting held on the 26th day of May 2021.

- **Dene Tha' First Nation
Annual Expenditure By-law, 2021**

Dated at Ottawa, Ontario, this 14th day of June 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**DENE THA' FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2021**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation 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;

B. The Council of the Dene Tha' First Nation has enacted the *Dene Tha' First Nation Property Taxation and Assessment By-law*, respecting taxation for local purposes on reserve; and

C. The Council of the Dene Tha' First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE, the Council of the Dene Tha' First Nation duly enacts as follows:

1. This By-law may be cited as the *Dene Tha' First Nation Annual Expenditure By-law, 2021*.

2. In this By-law:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5, 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 the budget year;

"annual expenditure by-law" means a by-law enacted under subsection 83(2) of the Act;

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Dene Tha' First Nation, being a band under the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

"property taxation by-law" means a by-law enacted under subsection 83(1) of the Act, and

"Taxation By-law" means the *Dene Tha' First Nation Property Taxation and Assessment By-law*;

3. The First Nation's annual budget for the fiscal year beginning January 1, 2021 and ending December 31, 2021, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. 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.

10. The Schedule attached to this By-law forms part of and is an integral part of this By-law.



11. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 26 day of May, 2021, at Bushy River, in the Province of Alberta.

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




Chief James Ahnassay



Councillor Jeff Chonkolay



Councillor Andrew Beaulieu



Councillor Charlie Chambaud



Councillor Andrea Godin

Councillor Steve Didzena

Councillor Shane Providence



Councillor Gabriel Didzena



Councillor Fabian Chonkolay



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

- | | |
|---|---------------|
| 1. Local revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$ 214,793.34 |

TOTAL REVENUES	\$ 214,793.34
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PART 2: EXPENDITURES

- | | |
|-------------------------------------|--|
| 1. General Government Expenditures | |
| a. Executive and Legislative | |
| b. General Administrative | |
| c. Other General Government | |
| 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. Housing | |
| b. Planning and Zoning | |
| c. Community Planning | |



d. Economic Development Program	\$133,314
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. Debt Payments	
b. Accelerated Debt Payments	
c. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service: Communication and IT	\$60,000
9. Contingency Amounts 10%	\$21,479.34
TOTAL EXPENDITURES	\$214,793.34

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Dene Tha' First Nation in the Province of Alberta, at a meeting held on the 26th day of May 2021.

- **Dene Tha' First Nation
Rates By-law 2021**

Dated at Ottawa, Ontario, this 14th day of June 2020.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



DENE THA' FIRST NATION

RATES BY-LAW 2021

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 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 matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Dene Tha' First Nation (also known as the Dene Tha' Band) enacted the *Dene Tha' Property Assessment and Taxation By-law*, on December 14, 1999 and approved by the Minister on February 28, 2000;

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 *Dene Tha' First Nation Rates By-law 2021*.
2. Pursuant to Section 17 of the *Dene Tha' Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2021 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 26 day of May, 2021, at Behse River, in the Province of Alberta.

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


Chief James Ahnassay


Councillor Jeff Chonkolay


Councillor Andrew Beaulieu


Councillor Charlie Chambaud


Councillor Andrea Godin


Councillor Steve Didzena


Councillor Shane Providence


Councillor Gabriel Didzena


Councillor Fabian Chonkolay



SCHEDULE "A"

The Council of the Dene Tha' First Nation hereby adopts the following taxation rates for the 2021 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 17 of the <i>Dene Tha' Property Assessment and Taxation Bylaw</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the <i>Dene Tha' Property Assessment and Taxation Bylaw</i> .
Class 1 – Residential	
Class 2 – Non-residential and linear property	18.2916
Class 3 – Farm land	
Class 4 – Machinery and Equipment	14.4797



Chronological no.	777	450 0011	2021
File reference no.			

**BAND COUNCIL RESOLUTION**

The Council of the: DRIFTPILE CREE NATION		Cash Free Balance
Date of Meeting (YYYY-MM-DD) 2021-05-18		Capital account \$ _____
In the Province of: ALBERTA		Revenue account \$ _____

DO HEREBY RESOLVE:

WHEREAS the Chief and Council of Driftpile Cree Nation met at a duly convened meeting on the above date, and;

WHEREAS, the Chief and Council of Driftpile Cree Nation are empowered to act on behalf of its' Membership, and;

WHEREAS, a quorum of council has declared that an Emergency exists in Driftpile Cree Nation as a result of the pandemic spread of COVID 19, and;

WHEREAS, the Chief and Council wish to enact and enforce a bylaw in respect of a Pandemic Response for the health and safety of the Nation, its Members, and its residents in accordance with the *Indian Act* R.S.C., 1985, c 1-5,. More specifically **Section 81** (1)(a), (b), (c), (d), (r), and

THEREFORE, BE IT RESOLVED, That the Chief and Council of Driftpile Cree Nation hereby enacts the following DRIFTPILE CREE NATION PANDEMIC RESPONSE BYLAW 001-2021; and

THEREFORE, BE IT FURTHER RESOLVED, That the Chief and Council of the Driftpile Cree Nation hereby declare that the **Community Shielding Plan**, which may be revised from time to time as necessary, shall take precedence over any Provincial or Federal statutes.

Quorum 6 (Six)

Chief Dwayne Laboucan

Councillor Terry Giroux

Councillor Yvonne Henry

Councillor Stanley Isadore

Councillor Starr Sasakamoose

Councillor Napoleon Collins

Councillor Jonathan Giroux

Councillor Caroline Isadore

Councillor Derrick Laboucan

Councillor James Ward



**DRIFTPILE CREE NATION
PANDEMIC RESPONSE BYLAW 001-2021
May XX, 2021**

WHEREAS the Chief and Council of Driftpile Cree Nation met at a duly convened meeting on the above date, and;

WHEREAS, the Chief and Council of Driftpile Cree Nation are empowered to act on behalf of its Membership, and;

WHEREAS, a quorum of council has declared that an Emergency exists in Driftpile Cree Nation as a result of the pandemic spread of COVID 19, and;

WHEREAS, the Chief and Council wish to enact and enforce a bylaw in respect of a Pandemic Response for the health and safety of the Nation, its Members, and its residents in accordance with the *Indian Act* R.S.C., 1985, c 1-5,. More specifically **Section 81** (1)(a), (b), (c), (d), (r), and

THEREFORE, BE IT RESOLVED, That the Chief and Council of Driftpile Cree Nation hereby enacts the following DRIFTPILE CREE NATION PANDEMIC RESPONSE BYLAW 001-2021; and

THEREFORE, BE IT FURTHER RESOLVED, That the Chief and Council of the Driftpile Cree Nation hereby declare that the **Community Shielding Plan**, which may be revised from time to time as necessary, shall take precedence over any Provincial or Federal statutes.

PART 1 – TITLE AND DEFINITIONS

Short Title

1. This bylaw may be cited as the “DRIFTPILE CREE NATION PANDEMIC RESPONSE BYLAW 001-2021”.

Definitions

2. In this bylaw:
 - a. “**DRIFTPILE CREE NATION**” or “**Driftpile**” shall mean Driftpile Cree Nation;
 - b. “**Child**” means a person who is minor under the age of 12;
 - c. “**Council**” means the Chief and Council of Driftpile Cree Nation;
 - d. “**Council Designate**” means the individual(s) identified as the supervisor(s) of security and monitoring personnel;
 - e. “**Curfew Hours**” means the hours of prohibition as set out by Section 3.c;
 - f. “**EPHO**” means Environmental Public Health Officer
 - g. “**Essential**” means people who are essential to maintain the government, public works, emergency services and law and order, that includes Security Personnel RCMP, Ambulance, Fire Department, and Bylaw Enforcement;
 - h. “**Face Mask**” means a medical or non-medical mask or other face covering that fully covers the nose, mouth, and chin;
 - i. “**Health Authorities**” shall include the MOH, EPHO, PHO, and/or the DCN Health Director;
 - j. “**Local Business**” means any business that operates within the DRIFTPILE CREE NATION Reserve boundaries;



- k. **"Legitimate Reason"** means the following;
 - i. Traveling directly to and from place of work;
 - ii. Essential Service;
 - iii. Essential Employee; or
 - iv. Emergency.
- l. **"LSRPS"** means Lakeshore Regional Police Services
- m. **"Mass Gathering"** means a large group of people attending funerals, weddings, or any other gatherings in any of the public or private places on any Driftpile Cree Lands;
- n. **"MOH"** means Medical Officer of Health
- o. **"Officer"** means RCMP, Peace Officer, Special Constable, or any Bylaw Officer;
- p. **"Parent or Guardian"** means the person(s) who are in direct care of a child or youth;
- q. **"PHO"** means Public Health Officer
- r. **"Public Place"** means any place or area within Driftpile Cree Nation Reserve land that is privately or publicly owned or leased, to which the public have access as a right or by initiation, express or implied;
- s. **"RCMP"** means Royal Canadian Mounted Police
- t. **"Reserve"** means the DRIFTPILE CREE NATION reserve #450 and any other land governed by DRIFTPILE CREE NATION;
- u. **"Road Monitoring"** means manned checkpoints at any point of entry and exit of the DRIFTPILE CREE NATION;
- v. **"Security Personnel"** means individuals hired by the Driftpile Cree Nation to enforce local bylaws, monitor roads and access points;
- w. **"Self-Isolate"** means to stay home for a term of fourteen (14) consecutive days, this includes everyone within the same household, upon arrival of returning from outside of the Province of Alberta; or upon being declared a close contact of a positive COVID-19 case by a public health official;
- x. **"SOLE" or "State of Local Emergency"** means when an emergency is imminent or occurring and the Chief and Council have declared that the local authority may issue an order to any party to do everything necessary to prevent or limit loss of life and damage to property or the environment.
- y. **"Treaty Entitlement lands"** are any Reserve or Nation owned lands
- z. **"Violator"** means any person who does not have a legitimate reason to be in a public place during Curfew Hours;
- aa. **"Violation ticket"** means a ticket issued to a Violator pursuant to Section 6 of this bylaw;
- bb. **"Youth"** means a person who is a minor between the ages of thirteen (13) and seventeen (17) years old.

3. CURFEW

Council Hereby authorizes the following;

- a. The Council enacts a Curfew within all Driftpile Cree Nation Reserve and Nation owned lands governed by Driftpile Cree Nation and is liable for enforcement;
- b. The Curfew Hours as set by Quorum of Council are between the hours of **11:00 pm and 6:00 am**, local time;



- c. The Curfew is to remain in effect until Chief and Council lift the Curfew or until the State of Local Emergency is no longer in effect;
- d. The hours of prohibition shall be posted to the membership and public no later than the morning following when they take effect or are lifted;
- e. Mass gatherings restrictions will be set by Quorum of council based on the recommendation of the EPHO, and shall be posted immediately no later than the following morning;
- f. Procure on a first priority basis any clothing, equipment medical supplies, or any other essential supplies required to cope with the emergency, for the duration of the emergency;
- g. Local businesses in any emergency are prohibited from engaging in price increases and is liable for enforcement;
- h. Local Businesses are to restrict occupancy in accordance with Alberta's Public Health Measures unless otherwise changed by written Chief and Council directive;
- i. Local Businesses are to close no later than thirty (30) minutes prior to local Curfew unless otherwise changed by written Chief and Council directive.
- j. Public places and facilities may be closed at the discretion of the Chief and Council during the pandemic response;
- k. Failure to adhere to social distancing practice/protocols is liable for enforcement;
- l. Failure to abide by public health orders is liable for enforcement;
- m. Emergency essential service personnel and law-enforcement personnel are excluded from this bylaw;
- n. Failure to self-isolate upon return from out of province is liable for enforcement;
- o. That it is at the discretion of the RCMP Officer, LSRPS Officer, Bylaw Officer and Peace Officers to issue violation tickets under section 5, part 3 - Offences of this bylaw;

4. FACEMASKS

Council hereby authorizes the mandatory wearing of a face mask that covers the nose, mouth, and chin in the following areas;

- a. Public places;
- b. Local businesses; and
- c. Gatherings of any size.

5. EXEMPTIONS

Council hereby authorizes the exemption of facemasks to the following;

- a. Persons under the age of two (2);
- b. Persons who are clearly unable to place or remove a face mask without assistance;
- c. Persons who are unable to wear a face mask due to mental or physical limitations, or protected under the Canadian Human Rights Act or Alberta Human Rights Act, where applicable;
- d. Persons consuming drinks or food in designated seating areas;
- e. Persons taking part in religious or spiritual ceremonies wear a face mask would limit or impede religious and/or spiritual ceremony;
- f. Persons engaged in water activities;
- g. Persons engaged in individual physical exercise;
- h. Persons providing care for assistance to a person with a disability where the mask would hinder the caregiver;



- i. Persons engaged in a service that requires the temporary removal of a face mask;
- j. Schools and other educational places and facilities, while seated;
- k. Children attending Childcare facilities;
- l. Areas exclusively accessed or used by Nation employees or public transport operators, provided that there are physical barriers in place and physical distancing is implemented between the operator; and any person not required to wear a face mask as per Section 5 of this bylaw.

6. PART 2 – AUTHORITY

This Driftpile Cree Nation Pandemic Response Bylaw shall come into effect as of the date of the Band Council Resolution and pursuant to the terms of Section 12 hereof, and shall remain in effect until such time as the pandemic is deemed over in the Province of Alberta, as determined by Council of the Nation in consultation with any and all applicable health authorities, both federal and provincial.

- a. The Chief and Council of Driftpile Cree Nation, empowered by virtue of Section 81 of the *Indian Act* R.S.C. 1985. C. 1-5, and in exercise of their own inherent, Indigenous and Treaty Rights, enact this bylaw for the following intents and purposes;
 - i. To provide for the health of residents on the Reserve and to prevent the spreading of contagious and infectious diseases;
 - ii. The regulation of traffic;
 - iii. The observance of law and order;
 - iv. The prevention of disorderly conduct and nuisances;
 - v. The imposition on summary conviction of a fine not exceeding one thousand dollars (\$1000.00) or imprisonment for a term not exceeding thirty (30) days, or both, for violation of a bylaw made under this section.

7. PART 3 – MONITORS & DRIFTPILE CREE NATION SECURITY PERSONNEL

The Driftpile Cree Nation Pandemic Response Bylaw makes provision for personnel authorized by Chief and Council or their Council designate, to patrol the Nation and Nation owned lands for the following purposes;

- a. Be clearly visible so as to prevent and deter violations of this bylaw;
- b. Be vigilant in assessing hazardous or dangerous situations and conveying to the Bylaw Officer, Peace Officer, LSRPS, or RCMP of the situation;
- c. Observe and report daily or as need arises, to the Council Designate, Bylaw Officer, Peace Officer, LSRPS, or RCMP;
- d. Maintain order, this may mean being present at gatherings or places of business.

8. PART 4 – OFFENCES

- a. A Bylaw Officer, Peace Officer, LSRPS Officer, or RCMP Officer, as the case may be, are hereby authorized and empowered to issue a Violation Ticket in accordance with the Provincial Offences Procedure Act (Alberta) to any person whom the Officer have reasonable grounds to believe has contravened any provision of this bylaw.
- b. A person who fails to comply with any provision of this bylaw is guilty of an offence and is liable, upon summary conviction, to the fine specified in section 6 of this bylaw and in default of payment, to imprisonment for up to Thirty (30) days;

Pandemic Response Bylaw

001-2021

Enacted May 2021



- c. If the violation ticket is issued in respect of an offense, as set out in Section 9 herein, the Violation Ticket may:
- Specify the amount established by this bylaw for the offense, or
 - Require a person to appear in court without the alternative of making a voluntary payment.
- d. A person who commits an offence may:
- If a violation ticket is issued in respect of the offense, and;
 - If the violation ticket specifies the fine amount established by this bylaw for the offense, make a voluntary payment equal to the specified fine by this bylaw by delivering the Violation Ticket and the specified fine to the provincial court.
- e. When a clerk records in the court records the receipt of a voluntary payment pursuant to this bylaw and the Provincial Offences Procedure Act, the act of recording receipt of that payment constitutes acceptance of the guilty plea and also constitutes a conviction and the imposition of a fine in the amount of the specified penalty.
- f. Notwithstanding the penalties established in Section 6 of this bylaw, the Driftpile Cree Nation may take any actions necessary to enforce this bylaw including, but not limited to, the suspension, or revocation of a business license and/or Driftpile Cree Nation Band Council Resolution, or any other legal action required to bring about compliance with this bylaw.
- g. If an Officer finds a child or youth during Curfew Hours, the Officer may call local child protective services, if the Officer determines the child or the youth is in need of protective services in accordance with the Child, Youth and Family Enhancement Act of the Province of Alberta (Appendix A).

9. PENALTY

- Any person who fails to comply or adhere with an order made pursuant to this bylaw, or resists or interferes with an Officer acting pursuant to this bylaw, commits an offence.
- A person who commits an offence under this bylaw is liable on summary conviction to a fine set out in the schedule "A" and/or including:
 - A maximum of one thousand dollars (\$1000.00), or imprisonment for a term not exceeding thirty (30) days, or both.
- All fines are to be paid to the Provincial Court; fine amounts shall not be paid to any individual.

10. INTERPRETATION

- If any part of this bylaw is found by the Court to be ineffective or inoperative by rule of law, that part shall be severed from this bylaw in order to preserve the intent of the whole bylaw;
- Words in this bylaw that would normally imply singularity of male or female gender should be interpreted as including the singular and the plural and the masculine and feminine where the context requires.
- This bylaw shall respect the customs, culture and traditions valued by Driftpile Cree Nation.
- Nothing in this bylaw shall be construed or interpreted in a manner so as to deny, abrogate or derogate any person from any of their Aboriginal or Treaty rights.



- e. Schedule "A" forms a part of this bylaw.

11. AMENDMENT

- a. The Chief and Council of Driftpile Cree Nation may from time to time as deemed necessary by Chief and Council, amend this Pandemic Response Bylaw by way of Council Resolution.

12. ENACTMENT

- a. This Pandemic Response Bylaw has come into force and effect as per Section 86 of the *Indian Act* R.S.C. 1985. C. 1-5.

This Bylaw is consented to by the following members of Council through the following motion;

LET IT BE KNOWN THAT THIS BYLAW ENTITLED DRIFTPILE CREE NATION PANDEMIC RESPONSE BYLAW, IS HEREBY ENACTED AS BYLAW NO. 001-2021 BY THE CHIEF AND COUNCIL OF DRIFTPILE CREE NATION AT A DULY CONVENED MEETING OF THE SAID COUNCIL HELD ON THE ____ DAY OF MAY 2021.

Dwayne Laboucan – Chief
Terry Giroux – Councillor
Yvonne Henry – Councillor
Stanley Isadore – Councillor
Starr Sasakamoose – Councillor

Napoleon Collins – Councillor
Jonathan Giroux – Councillor
Caroline Isadore – Councillor
Derrick Laboucan – Councillor
James Ward – Councillor

The Quorum of Council is **6 (six)** members.

I, **Chief Dwayne Laboucan**, of the Driftpile Cree Nation, do hereby certify that a true copy of the foregoing bylaw was forwarded to the Minister of Indigenous Services Canada and to the First Nations Gazette on this ____ day of _____, 2021.

)
)
)
) _____
Signature of Authorized Official

)
) _____
Print Name of Authorized Official

) _____
Signature of Witness

"As long as the Sun Shines, the Grass Grows, the Rivers Flow and until such as time as Yidah should reverse"

Pandemic Response Bylaw

001-2021

Enacted May 2021



SCHEDULE A

A person who fails to comply with any provision of the “DRIFTPILE CREE NATION PANDEMIC RESPONSE BYLAW 001-2021” is guilty of an offense and is liable, upon summary conviction, to the fine specified in the table below:

PENALTIES	SECTION	FINE
Failure to wear face mask properly	Section 4. (a), (b), (c)	One Hundred Dollars \$100.00
Failure to abide by curfew	Section 3. (b), (c)	Five Hundred Dollars \$500.00
Failure to adhere to social distancing practices / protocols	Section 3. (h)	Five Hundred Dollars \$500.00
Failure to self-isolate	Section 3. (l)	One Thousand Dollars \$1,000.00
Failure to adhere to mass gatherings restrictions	Section 3. (e)	Five Hundred Dollars \$500.00
Engaging in price increases	Section 3. (g)	Five Hundred Dollars \$500.00
Failure to abide by occupancy restrictions	Section 3. (h)	Five Hundred Dollars \$500.00
Failure to adhere to Public Health Orders	Section 3. (l)	Five Hundred Dollars \$500.00



APPENDIX A

CHILD, YOUTH AND FAMILY ENHANCEMENT ACT

Of the Province of Alberta

Revised Statutes of Alberta 2000 Chapter C-12

Current as of January 1, 2021

(2) For the purposes of this Act, a child is in need of intervention if there are reasonable and probable grounds to believe that the safety, security or development of the child is endangered because of any of the following:

- (a) the child has been abandoned or lost;
- (b) the guardian of the child is dead and the child has no other guardian;
- (c) the child is neglected by the guardian;
- (d) the child has been or there is substantial risk that the child will be physically injured or sexually abused by the guardian of the child;
- (e) the guardian of the child is unable or unwilling to protect the child from physical injury or sexual abuse;
- Province of Alberta Office Consolidation Revised Statutes of Alberta 2000 Chapter C-12
- (f) the child has been emotionally injured by the guardian of the child;
- (g) the guardian of the child is unable or unwilling to protect the child from emotional injury;
- (h) the guardian of the child has subjected the child to or is unable or unwilling to protect the child from cruel and unusual treatment or punishment.

(2.1) For the purposes of subsection (2)(c), a child is neglected if the guardian

- (a) is unable or unwilling to provide the child with the necessities of life,
- (b) is unable or unwilling to obtain for the child, or to permit the child to receive, essential medical, surgical or other remedial treatment that is necessary for the health or well-being of the child, or
- (c) is unable or unwilling to provide the child with adequate care or supervision.

(3) For the purposes of this Act, (a) a child is emotionally injured

- (i) if there is impairment of the child's mental or emotional functioning or development, and
- (ii) if there are reasonable and probable grounds to believe that the emotional injury is the result of
 - (A) rejection,
 - (A.1) emotional, social, cognitive or physiological neglect,
 - (B) deprivation of affection or cognitive stimulation,
 - (C) exposure to family violence or severe domestic disharmony,
 - (D) inappropriate criticism, threats, humiliation, accusations or expectations of or toward the child,
 - (E) the mental or emotional condition of the guardian of the child or of anyone living in the same residence as the child;
 - (F) chronic alcohol or drug abuse by the guardian or by anyone living in the same residence as the child;



(b) a child is physically injured if there is substantial and observable injury to any part of the child's body as a result of the non-accidental application of force or an agent to the child's body that is evidenced by a laceration, a contusion, an abrasion, a scar, a fracture or other bony injury, a dislocation, a sprain, hemorrhaging, the rupture of viscus, a burn, a scald, frostbite, the loss or alteration of consciousness or physiological functioning or the loss of hair or teeth;

(c) a child is sexually abused if the child is inappropriately exposed or subjected to sexual contact, activity or behaviour including prostitution related activities.



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McKay First Nation in the Province of Alberta, at a meeting held on the 19th day of May 2021.

**Fort McKay First Nation
Annual Expenditure By-law, 2021**

Dated at Ottawa, Ontario, this 30th day of June 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.



**FORT MCKAY FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2021**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation 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;

B. The Council of the Fort McKay First Nation has enacted the *Fort McKay First Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve; and

C. The Council of the Fort McKay First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE, the Council of the Fort McKay First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McKay First Nation Annual Expenditure By-law, 2021*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, 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 the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Fort McKay First Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Fort McKay First Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2021 and ending December 31, 2021, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. 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.

10. The Schedule attached to this By-law forms part of and is an integral part of this By-law.



11. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 19 day of May, 2021,
at Fort McKay, in the Province of Alberta.

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

Chief Mel Grandjamb

Councillor Melinda Stewart

Councillor Raymond Powder

Councillor Crystal McDonald

Councillor David Bouchier



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,681,598.91
TOTAL REVENUES	\$1,681,598.91

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Tax Administrator Salary/Appeal Board Fees	\$15,000.00
d. Tax Assessor Fees	\$48,000.00
e. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Industrial Parks Maintenance and Repairs	\$150,000.00
c. Servicing Lots	\$200,000.00
d. Snow and Ice Removal	
e. Parking	
f. Public Transit	
g. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	



a. Housing	
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	
i. Public Works Maintenance & Operations	\$1,000,000.00
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	\$100,000
7. Fiscal Services	
a. Debt Payments	
b. Accelerated Debt Payments	
c. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	\$168,598.91
TOTAL EXPENDITURES	\$1,681,598.91

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$ <u>(0.00)</u>



Fort McKay First Nation
Bylaw Enforcement Officer and Peace Officer Bylaw

WHEREAS section 81(1) subsections (a) to (d) and (p) of the *Indian Act* empowers the Council of Fort McKay First Nation to pass bylaws to provide for the safety, health and welfare of residents, the protection of property and the observance of law and order on Reserve, in addition to, matters arising out of or ancillary to the exercise of powers under section 81 of the *Indian Act*;

AND WHEREAS the Council of Fort McKay First Nation has determined that it is desirable that community-based peace officer and bylaw enforcement officer programs be established for Fort McKay First Nation;

AND WHEREAS Fort McKay First Nation has been authorized by the Department of Justice and Solicitor General for the Province of Alberta to employ or engage Community Peace Officers pursuant to section 5 of the *Peace Officer Act*;

AND WHEREAS the Council of Fort McKay First Nation deems it necessary to implement a bylaw to regulate the behaviour, action, omissions and discipline of a Fort McKay First Nation Bylaw Enforcement Officer or a Community Peace Officer.

THEREFORE, the Council of Fort McKay First Nation enacts this *Bylaw Enforcement and Peace Officer Bylaw* as follows:

PART 1: INTERPRETATION

1.0 Title

1.1 This Bylaw may be cited as the *Bylaw Enforcement and Peace Officer Bylaw*.

2.0 Definitions

In this Bylaw, except where otherwise defined:

2.1 **“Allied Agencies”** means all those agencies in which the Peace Officer is required to work with or liaise with. They include but are not limited to police officers as defined by the Police Act, peace officers as defined under the Peace Officer Act, Provincial Ministries Provincial Ministries, Alberta Emergency Management Agency, Corporate Health and Safety, Corporate Emergency Response Teams and Corporate Security Teams;

2.2 **“Assigned Supervisor”** means the Fort McKay First Nation Occupational, Health, Safety & Environmental Department Manager, or his designate, appointed to control the actions of the Bylaw Enforcement Officers and Peace Officers;



- 2.3 **“Bylaw”** means a bylaw passed by the Council of Fort McKay First Nation under the authority of the *Indian Act*;
- 2.4 **“Bylaw Enforcement Officer”** means any Bylaw Officer appointed as such by Council;
- 2.5 **“Council”** means the Council of Fort McKay First Nation;
- 2.6 **“Emergent Incident”** means a situation where a Peace Officer is required to respond to a fire, explosion, dangerous goods, medical, rescue or other emergency event;
- 2.7 **“Non-Emergent Incident”** means a situation where a complaint has been registered, the Peace Officer has observed an infraction within Fort McKay First Nation, or a call is placed within the policy level of priority and not considered an emergency;
- 2.8 **“Peace Officer”** means a Community Peace Officer appointed pursuant to the provisions the *Peace Officer Act*, RSA 2006, Ch. P-3.5;
- 2.9 **“Property”** means any real or personal property which, without limiting the generality of the foregoing, includes land and structure;
- 2.10 **“Reserve”** means the lands set apart by Her Majesty the Queen in right of Canada for the use and benefit of the First Nation;
- 2.11 **“Violation Ticket”** means a Provincial Court summons violation ticket or an offence notice violation ticket pursuant to Parts 2 and 3 of the *Provincial Offences Procedure Act*.

PART 2: POWERS AND DUTIES OF BYLAW ENFORCEMENT OFFICERS AND PEACE OFFICERS

- 3.0 Jurisdiction:
 - 3.1 Bylaw Enforcement Officer are authorized to act in the area of service constituted by the reserve lands of Fort McKay First Nation.
 - 3.2 Peace Officers are authorized to act in that area of service presented by Fort McKay First Nation and authorized by the Solicitor General within the Peace Officer’s formal appointment documents, which can be changed or amended with permission from the Solicitor General.



- 4.0 Bylaw Enforcement Officers and Peace Officers are to carry upon his/her person, at all times he/she is acting as a Bylaw Enforcement Officer, evidence in writing of his/her appointment and bear the uniform of his position as a Bylaw Enforcement Officer or Peace Officer representing Fort McKay First Nation.
- 5.0 Bylaw Enforcement Officers shall have the following duties:
- 5.1 be responsible for the enforcement of all Bylaws of Fort McKay First Nation;
 - 5.2 issue Violation Tickets for offences under Fort McKay First Nation Bylaws, in accordance with the *Provincial Offences Procedure Act* and the *Indian Act*;
 - 5.3 exercise all powers, duties, and functions of a designated officer to conduct any inspections, remedies, or enforcement authorized or required by a bylaw or enactment.
- 6.0 Peace Officers shall have the following duties:
- 6.1 enforce the following Statutes of Alberta and all regulations thereunder as amended from time to time, and serve court documents relating to the:
 - a) *Animal Protection Act*;
 - b) *Dangerous Dogs Act*;
 - c) *Environment Protection and Enhancement Act*, Part 9, Division 2;
 - d) *Forest and Prairie Protection Act*;
 - e) *Gaming Liquor and Cannabis Act* (restricted to sections 83, 84, 87, 89, 107, 108; and section 115 subject to section 53 of the *Police Act*; authority to enforce *Gaming, Liquor and Cannabis Regulation* (AR 143/96 is restricted to section 87.1);
 - f) *Highways Development and Protection Act* (restricted to local roads only);
 - g) *Petty Trespass Act*;
 - h) *Provincial Offences Procedure Act*;
 - i) *Stray Animals Act*;
 - j) *Tobacco and Smoking Reduction Act*;
 - k) *Traffic Safety Act*;
 - l) *Trespass to Premises Act*; and
 - m) any other Provincial Statutes the Peace Officer is given authorization to enforce pursuant to his appointment as a Peace Officer issues by the Solicitor General of Alberta.
 - 6.2 respond to Emergent and Non-emergent incidents with the intent to protect lives and preserve Property;
 - 6.3 conduct routine patrols;



- 6.4 carry out community-based enforcement initiatives, and public engagement and education;
- 6.5 respond to incidents as requested by Allied Agencies pursuant to their authorities listed in their individual appointments;
- 6.6 issue Violation Tickets for offences under Fort McKay First Nation Bylaws and applicable Provincial Statutes in accordance with the *Provincial Offence Procedures Act* and the *Indian Act*;
- 6.7 act in accordance with and pursuant to the Public Security Peace Officer Program Policy and the Fort McKay First Nation Protective Services Standard Operating Procedure Manual for Peace Officers, Provincial Statute Authority, Peace Officer Provincial Appointments, Protective Services Business and/or Traffic Plan;
- 6.8 exercise all powers, duties, and functions of a designated Peace Officer to conduct any inspections, remedies, or enforcement authorized or required law; and
- 6.9 appear in court to provide evidence as required.
- 7.0 Bylaw Enforcement Officers and Peace Officers are to carry out to the directions of Council or their designee in accordance with the authorities listed in their individual appointment.
- 8.0 Bylaw Enforcement Officers and Peace Officers are to follow the directions if the Assigned Supervisor and report to the Assigned Supervisor as required in accordance with the authorities listed in their individual appointment.
- 9.0 Authorization to carry and use weapons:
 - 9.1 Bylaw Enforcement Officers are not authorized to carry or use weapons.
 - 9.2 Peace Officers are only authorized to carry and use permissible weapons as specified by each Peace Officer's appointment and each individual Peace Officer must be trained in the use of any such weapon prior to any authorization to carry and use.

PART 3 – COMPLAINTS PROCESS FOR PEACE OFFICERS

- 10.0 A complaint against a Peace Officer must be in writing and received by the employer, Fort McKay First Nation Occupational, Health, Safety & Environmental Department.



- 11.0 The employer will, within 30 days and in writing, acknowledge receipt of the complaint to the complainant and notify the Peace Officer involved of the complaint, if appropriate.
- 12.0 The employer will submit details of complaints made to the Director of Law Enforcement for the Province of Alberta in accordance with the Public Security Peace Officer Program Policy and Procedure Manual.
- 13.0 The employer will investigate and dispose of the complaint in accordance with the procedures set out in the Peace Officer Act and regulations.
- 14.0 The employer will notify the complainant, the Peace Officer involved and the Director of Law Enforcement as to the status of the investigation at least once every 45 days.
- 15.0 Upon conclusion of the investigation the employer will notify the complainant, the Peace Officer involved and the Director of Law Enforcement in writing of the disposition of the complaint and the reasons for the disposition.
- 16.0 The employer will notify the complainant and the Peace Officer involved of the complainant's right to have the employer's disposition of the complaint reviewed by the Director of Law Enforcement.
- 17.0 The employer, Fort McKay First Nation, may refuse to investigate or may discontinue the investigation of a complaint if, in the employer's opinion the complaint is frivolous, vexatious or made in bad faith, or having regard to all of the circumstances, no investigation is necessary.

PART 4: BYLAW ENFORCEMENT OFFICER AND PEACE OFFICER CODE OF CONDUCT

- 18.0 A Bylaw Enforcement Officer or Peace Officer shall comply with the terms and conditions of the Fort McKay First Nation's employment authorization;
- 19.0 A Bylaw Enforcement Officer or Peace Officer shall comply the terms of conditions of the Bylaw Enforcement Officer's or Peace Officer's appointment.
- 20.0 A Bylaw Enforcement Officer or Peace Officer shall comply with the Fort McKay First Nation's code of conduct for Bylaw Enforcement Officers and Peace Officers;
- 21.0 A Bylaw Enforcement Officer or Peace Officer shall be prohibited from engaging in disorderly or inappropriate conduct, or acting in a way that would be harmful to the discipline of Bylaw Enforcement Officers and Peace Officers or that is likely to discredit the office of Bylaw Enforcement Officer or Peace officer;
- 22.0 A Bylaw Enforcement Officer or Peace Officer shall be prohibited from withholding or



suppressing information, complaints or reports about any other Bylaw Enforcement Officer or Peace Officer;

- 23.0 A Bylaw Enforcement Officer or Peace Officer shall comply promptly and diligently perform the Bylaw Enforcement Officers' or Peace Officers' duties and responsibilities;
- 24.0 A Bylaw Enforcement Officer or Peace Officer shall be prohibited from making or signing false, misleading or inaccurate statements;
- 25.0 A Bylaw Enforcement Officer or Peace Officer shall be prohibited, without lawful excuse, from destroying, mutilating or concealing records or property, or altering or erasing an entry in a record;
- 26.0 A Bylaw Enforcement Officer or Peace Officer shall respect when confidentiality must be maintained;
- 27.0 A Bylaw Enforcement Officer or Peace Officer shall properly account for or return money or property that the Bylaw Enforcement Officer or Peace Officer receives in his or her capacity as a Bylaw Enforcement Officer or Peace Officer;
- 28.0 A Bylaw Enforcement Officer or Peace Officer shall be prohibited from activities that may or will result in a conflict of interest or an apprehension of or a lack of integrity in the office of the Bylaw Enforcement Officer or Peace Officer;
- 29.0 A Bylaw Enforcement Officer or Peace Officer shall be prohibited from using the Bylaw Enforcement Officer or Peace Officer's position for his or her own advantage or another person's advantage;
- 30.0 A Bylaw Enforcement Officer or Peace Officer shall be prohibited from exercising the Bylaw Enforcement Officer's or Peace Officer's authority when it is unnecessary to do so;
- 31.0 A Bylaw Enforcement Officer or Peace Officer shall be prohibited from consuming alcohol while on duty, except in the performance of the peace officer's duties;
- 32.0 A Bylaw Enforcement Officer or Peace Officer shall be prohibited from consuming controlled drugs and controlled substances under the Controlled Drugs and Substance Act (Canada);
- 33.0 A Bylaw Enforcement Officer or Peace Officer shall, except in the performance of his or her duties, be prohibited from possessing controlled drugs and controlled substances, the possession of which is prohibited by law; and
- 34.0 A Bylaw Enforcement Officer or Peace Officer act in the public interest, meaning using



all powers responsibly, acting with honesty and transparency and preventing and addressing improper conduct.

PART 5: GENERAL

- 35.0 If any Section or Sections of this Bylaw or parts thereof are found in any court of law to be illegal or beyond the power of Council to enact, such Section or Sections or parts thereof shall be deemed to be severable and all other Sections or parts of this Bylaw shall be deemed to be separate and independent there from and to be enacted as such.
- 36.0 This Bylaw shall come into force and effect upon the adoption by the Council and the publishing of the Bylaw in the First Nations Gazette, pursuant to the requirements of the *Indian Act Amendment and Replacement Act*.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Fort McKay First Nation held at Fort McKay in the Province of Alberta this 11th day of May, 2021.

Chief Mel Grandjamb

Councillor David Bouchier

Councillor Crystal McDonald

Councillor Melinda Stewart

Councillor Raymond Powder

A COPY OF THE PROPOSED LAWS may be obtained from: Communications Department, Fort McKay.

CONTACT INFORMATION: For further information or questions regarding the Proposed Laws, this Notice or the making of written representations to Council, please contact Communications Department at Fort McKay First Nation, by telephone at 780-828-4220 or by email at communications@fortmckay.com.



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McKay First Nation in the Province of Alberta, at a meeting held on the 19th day of May 2021.

**Fort McKay First Nation
Rates By-law 2021**

Dated at Ottawa, Ontario, this: 30th day of June 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



FORT MCKAY FIRST NATION

RATES BY-LAW 2021

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 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 matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Fort McKay First Nation (also known as the Fort McKay Band) enacted the *Fort McKay Property Assessment and Taxation By-law* on September 3, 2009 and approved by the Minister on February 8, 2010;

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 *Fort McKay First Nation Rates By-law 2021*.
2. Pursuant to Section 8(1) of the *Fort McKay Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2021 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2021, at Fort McKay, in the Province of Alberta.

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

Chief Mel Grandjamb

Councillor Melinda Stewart

Councillor Raymond Powder

Councillor Crystal McDonald

Councillor David Bouchier



SCHEDULE "A"

The Council of the Fort McKay First Nation hereby adopts the following taxation rates for the 2021 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 8(1) of the <i>Fort McKay Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Fort McKay Property Assessment and Taxation By-law</i> .
Class 1 – Residential	
Class 2 – Non-residential and linear property	16.7202
Class 3 – Farm land	
Class 4 – Machinery and Equipment	13.0764



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Loon River First Nation in the Province of Alberta, at a meeting held on the 9th day of June 2021,

- **Loon River First Nation
Annual Expenditure By-law, 2021**

Dated at Ottawa, Ontario, this 30th day of June 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**LOON RIVER FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2021**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation 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;

B. The Council of the Loon River First Nation has enacted the *Loon River First Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve; and

C. The Council of the Loon River First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE, the Council of the Loon River First Nation duly enacts as follows:

1. This By-law may be cited as the *Loon River First Nation Annual Expenditure By-law, 2021*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, 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 the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Loon River First Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Loon River First Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2021 and ending December 31, 2021, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. 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.

10. The Schedule attached to this By-law forms part of and is an integral part of this By-law.



11. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 29 day of June, 2021,
at LEREN, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.


Chief Ivan Swan


Councillor Cody Letendre


Councillor Shayne Letendre



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 623,054.98
TOTAL REVENUES	\$ 623,054.98

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	383,292.98
c. Other General Government	
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. Housing	
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	169,762.00
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Debt 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	70,000.00
9. Contingency Amounts	\$
TOTAL EXPENDITURES	\$623,054.98

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$0.00
BALANCE	\$0.00



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Loon River First Nation in the Province of Alberta, at a meeting held on the 9th day of June 2021.

**Loon River First Nation
Rates By-law, 2021**

Dated at Ottawa, Ontario, this 30th day of June 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



LOON RIVER FIRST NATION

RATES BY-LAW 2021

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 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 matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Loon River First Nation (also known as the Loon River Band) enacted the *Loon River First Nation Property Assessment and Taxation By-law* on June 26, 2007 and approved by the Minister on January 16, 2008;

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 *Loon River First Nation Rates By-law 2021*.
2. Pursuant to Section 11 of the *Loon River First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2021 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 09 day of June 2021, at LRFN, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.


Chief Ivan Swan


Councillor Cody Letendre


Councillor Shayne Letendre



2

SCHEDULE "A"

The Council of the Loon River First Nation hereby adopts the following taxation rates for the 2021 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Section 16 of the <i>Loon River First Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part 5 of the <i>Loon River First Nation Property Assessment and Taxation By-law</i> .
Class 1 Residential	
Class 2 Non-residential and linear property	25.2222
Class 3 Farm land	
Class 4 Machinery and Equipment	18.9422

2



Ministre des
Relations Couronne-Autochtones



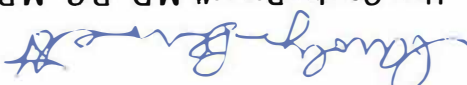
Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant
to section 83 of the *Indian Act*, the following by-law made by the Saddle
Lake Cree Nation, in the Province of Alberta, at a meeting held on the 4th
day of May 2021.

**Saddle Lake Cree Nation
Annual Expenditure By-law, 2021**

Dated at Ottawa, Ontario, this 14th day of June 2021.


Hon. Carolyn Bennett, M.D., P.C., M.P.





**SADDLE LAKE CREE NATION
ANNUAL EXPENDITURE BY-LAW, 2021**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation 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;

B. The Council of the Saddle Lake Cree Nation has enacted the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015*, respecting taxation for local purposes on reserve; and

C. The Council of the Saddle Lake Cree Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE, the Council of the Saddle Lake Cree Nation duly enacts as follows:

1. This By-law may be cited as the *Saddle Lake Cree Nation Annual Expenditure By-law, 2021*.
2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, 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 the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Saddle Lake Cree Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2021 and ending December 31, 2021, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. 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.

10. The Schedule attached to this By-law forms part of and is an integral part of this By-law.



11. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 4 day of May, 2021, at Saddle Lake, in the Province of Alberta.

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

[Name] _____

Chief

[Name] _____

Councillor John Large

[Name] _____

Chief Darcy McGilvery

[Name] _____

Councillor Cherrilene Steinhauer

[Name] _____

Councillor Jason Whiskeyjack

[Name] _____

Councillor Leonard Jackson

[Name] _____

Councillor Eddy Makokis

[Name] _____

Councillor Pam Quinn

[Name] _____

Councillor James Steinhauer



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 321,174.61
TOTAL REVENUES	\$ 321,174.61

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 8,500.00
b. General Administrative	
c. Other General Government	\$16,500.00
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$286,961.00
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. Housing	
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. Debt Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	\$ 6,000.00
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	\$ 3213.61
TOTAL EXPENDITURES	\$ 321,174.61

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus -- Local revenues carried forward from the previous budget year	\$
2. Accumulated Deficit -- Local revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$ 0.00



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Saddle Lake Cree Nation, in the Province of Alberta, at a meeting held on the 4th day of May 2021.

**Saddle Lake Cree Nation
Rates By-law 2021**

Dated at Ottawa, Ontario, this 14th day of June 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



SADDLE LAKE CREE NATION

RATES BY-LAW 2021

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 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 matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Saddle Lake Cree Nation (also known as the Saddle Lake Band) enacted the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015* on June 2, 2015 and approved by the Minister on December 15, 2015;


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 *Saddle Lake Cree Nation Rates By-law 2021*.
2. Pursuant to Section 54 of the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2021 Rates By-law.

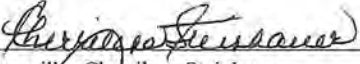
THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 4 day of May, 2021, at Saddle Lake, in the Province of Alberta.

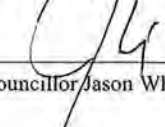
A quorum of Council consists of (5) members of Council.

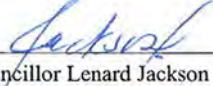
Chief

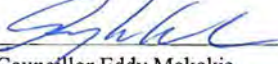

Councillor John Large


Councillor Darcy McGilvery

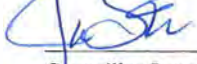

Councillor Cherilene Steinhauer


Councillor Jason Whiskeyjack


Councillor Lenard Jackson


Councillor Eddy Makokis


Councillor Pam Quinn


Councillor James Steinhauer



SCHEDULE "A"

The Council of the Saddle Lake Cree Nation hereby adopts the following taxation rates for the 2021 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 54 of the <i>Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015</i> .
Class 1 – Residential	
Class 2 – Non-residential and linear property	26.67717
Class 3 – Farm land	
Class 4 – Machinery and Equipment	22.7058



SIKSIKA NATION EMERGENCY MEASURES AND CURFEW BY-LAW
NO. 2020-01



**BY-LAW NO. 2020-01
SIKSIKA NATION**

BEING A BY-LAW OF THE SIKSIKA NATION WITH A PURPOSE OF ESTABLISHING AND ENFORCING EMERGENCY MEASURES ON THE SIKSIKA NATION RESERVE NO. 146.

WHEREAS the Siksika Nation has and continues to exercise an inherent Aboriginal and Treaty Right of Self-government that is recognized and affirmed by Articles 34 and 35 of the *United Nations Declaration on the Rights of Indigenous Peoples*, Section 35 of the *Constitution Act, 1982, Schedule B to the Canada Act 1982 (UK)*, 1982, c 11 and is protected by Blackfoot Treaty No. 7, 1877; and

WHEREAS on March 16, 2020, Council of the Siksika Nation declared a state of local emergency due to the novel coronavirus, COVID-19, pandemic; and

WHEREAS Canada's Chief Public Health Officer and Alberta's Chief Medical Officer of Health (collectively, the "**Public Health Authorities**") have made orders and recommendations designed to prevent and reduce the spread of COVID-19, including requiring physical distancing, and isolation in certain circumstances, and limiting the size of gatherings; and

WHEREAS pursuant to Section 81 of the *Indian Act*, RSC 1985, c I-5 (the "*Indian Act*"), a council may make by-laws not inconsistent with the *Indian Act* and regulations made thereunder, for any or all of the purposes set out in paragraphs 81(1)(a), (c), (d), (p), (q) or (r); and

WHEREAS Council of the Siksika Nation enacted the *Siksika Nation Curfew By Law ("By-law No. 2003-01")* on May 12, 2003; and

WHEREAS Council of the Siksika Nation deems it expedient and in the best interests of the Siksika Nation to repeal *By-law No. 2003-01* and to make a by-law for the purposes of:

- a) securing the health and safety of individuals attending at or residing on the Siksika Nation reserve lands; and
- b) encouraging the observation of law and order.

NOW THEREFORE, COUNCIL OF THE SIKSIKA NATION, DULY ASSEMBLED, ENACTS AS FOLLOWS:



PART I – TITLE, DEFINITIONS AND INTERPRETATION

1. SHORT TITLE

- 1.1 This By-law may be known as the "Emergency Measures and Curfew By-law".

2. DEFINITIONS

- 1.1 In this By-law, unless otherwise defined herein:

- (a) **“By-law”** means this Emergency Measures and Curfew By-law;
- (b) **“Council”** means the Council of Siksika, comprised of the Chief and Councillors, duly elected from time to time in accordance with the *Siksika Nation Customary Election Code*;
- (c) **“COVID-19 Symptoms”** may include but is not limited to:
 - (i) fever;
 - (ii) cough (new cough or worsening chronic cough);
 - (iii) shortness of breath or difficulty breathing (new or worsening);
 - (iv) runny or stuffy nose;
 - (v) chills;
 - (vi) fatigue or weakness;
 - (vii) muscle or body aches;
 - (viii) new loss of smell or taste;
 - (ix) headache;
 - (x) sore throat;
 - (xi) gastrointestinal symptoms (abdominal pain, diarrhea, or vomiting); and
 - (xii) feeling very unwell;
- (d) **“Curfew Period”** means the period of time between 11:00 p.m. MT and 5:00 a.m. MT;
- (e) **“Dwelling”** means any house, apartment, mobile home, or a room located therein, or any similar lodging suitable for habitation;



- (f) “**Essential Service**” means those services and functions considered essential to preserving life, health, law and order, and basic society functioning, including but not limited to, the functions performed by first responders, health care workers, critical infrastructure workers, and workers who are essential to supply critical goods such as food and medicines;
 - (g) “**Offence**” means an offence under this By-law;
 - (h) “**Peace Officer**” means a peace officer, police officer, member of the Royal Canadian Mounted Police, by-law officer employed by Siksika or any person appointed by Council by way of a band council resolution for the purpose of enforcing and carrying out the provisions of this By-law;
 - (i) “**Public Place**” means any part of the Reserve that is not used or occupied as a Dwelling;
 - (j) “**Referral Notice**” means a referral notice in the form prescribed by the Tribal Administration Senior Officer from time to time;
 - (k) “**Reserve**” means the geographic area of the Siksika Nation Indian Reserve No. 146;
 - (l) “**Resident**” means a person who is ordinarily resident on the Reserve;
 - (m) “**Siksika**” means the Siksika Nation; and
 - (n) “**Tribal Administration Senior Officer**” means the person appointed as the tribal administration senior officer or their delegate.
- 2.2 In this By-law, unless otherwise expressly stated or the context requires otherwise, any reference to a section or subsection is to such section or subsection of this By-law.
- 2.3 In this By-law, unless the context requires otherwise:
- (a) words importing the singular number shall include the plural number and *vice versa*, and words importing any gender shall include all genders and the neuter; and
 - (b) any reference to a statute shall include the statute and any regulations made pursuant thereto, all amendments to the statute or any such regulations in force from time to time and any statute or regulation which supplements or supersedes the statute or any such regulations.

PART II – IMPLEMENTATION OF CURFEW

3. PROHIBITION

- 3.1 No person shall be in a Public Place during the Curfew Period unless the person is:



- (a) travelling to or from, or at, their place of employment;
- (b) performing an Essential Service; or
- (c) attending to an emergency.

3.2 A Resident shall remain in their ordinary place of residence during the Curfew Period, unless the Resident is:

- (a) travelling to or from, or at, their place of employment;
- (b) performing an Essential Service; or
- (c) attending to an emergency.

4. POWERS OF PEACE OFFICERS

4.1 If a person, other than a person authorized under subsections 3.1(a), (b) or (c), is in a Public Place during the Curfew Period, a Peace Officer may take the following immediate actions:

- (a) in the case of a Resident, direct the person to immediately return to their residence; or
- (b) in the case of a non-Resident, direct the person to immediately vacate the Reserve.

4.2 If:

- (a) a Resident fails to comply with the direction in subsection 4.1(a); or
- (b) a non-Resident fails to comply with the direction in subsection 4.1(b);

then the Peace Officer may use reasonable force as is necessary to escort such person to their residence, in the case of a Resident, or off the Reserve, in the case of a non-Resident.

4.3 As soon as practicable after a Peace Officer escorts a person to a location under section 4.2, as applicable, they shall submit to the Tribal Administration Senior Officer a written report setting out:

- (a) the address or other description sufficient to identify the location to which the Peace Officer escorted the person;
- (b) the name of the person(s) escorted and any other relevant person(s), if applicable;
- (c) the basis for escorting the person to a location;
- (d) any particulars of the applicable Offence; and
- (e) any other matter that the Peace Officer considers necessary or advisable.



- 4.4 Without restricting any other power, duty or function granted by this By-law, the Peace Officer may:
- (a) request any information or documents, that are reasonably required to determine compliance with this By-law; and
 - (b) delegate any of its powers and authorities under this By-law to any person or organization as the Peace Officer deems appropriate, provided that the Peace Officer shall at all times remain accountable to ensure that the power and authorities under this By-law are carried out properly.

PART III – PREVENTATIVE AND PROTECTIVE MEASURES

5. PREVENTATIVE MEASURES

5.1 The following preventative measures are in force on Reserve:

- (a) any Resident who:
 - (i) has returned to or entered the Reserve from outside Canada,
 - (ii) is a close contact of someone with COVID-19, or
 - (iii) is experiencing any of the COVID-19 Symptoms,is required to notify Siksika Health Services and isolate for a minimum period of fourteen (14) days; and
- (b) any Resident who has tested positive for COVID-19 must notify Siksika Health Services, follow recommended treatment and abide by strict isolation measures until a medical test confirms that such Resident has recovered fully and is no longer infected with COVID-19.

6. PROTECTIVE MEASURES

6.1 Council may, at its sole discretion, make orders:

- (a) regarding closure or restrictions on access to community facilities or public buildings located on Reserve, including but not limited to educational institutions, playgrounds, recreational facilities, community halls, wellness centres, places of worship, tribal administration buildings and cultural buildings;
- (b) restricting the hours of operation and number of persons entering businesses or other premises on Reserve; and
- (c) imposing additional preventative and protective measures that are more stringent than an order, recommendation or guideline issued by a Public Health Authority if Council determines that such additional measures are necessary to protect the health



and safety of Nation members or the public. Any such additional measures shall be deemed to form part of this Bylaw and a person who fails to comply with such measures shall be guilty of an Offence.

- 6.2 All persons on Reserve must strictly comply with the applicable gathering restrictions imposed from time to time by the Public Health Authorities and Siksika Health Services.
- 6.3 Council may, in its sole discretion, approve of a gathering of more people than as mandated by the Public Health Authorities or Siksika Health Services if the individuals in attendance are complying with any requirements imposed by Council in respect of such gathering.
- 6.4 All persons present on Reserve must strictly comply with any order or recommendation of the Public Health Authorities and Siksika Health Services made in relation to the COVID-19 pandemic from time to time, including but not limited to orders and recommendations related to the following:
- (a) travel restrictions;
 - (b) isolation or quarantine;
 - (c) staying home;
 - (d) restriction of visitors;
 - (e) social or physical distancing; and
 - (f) wearing face masks or other personal protective equipment when in a Public Place.
- 6.5 To the extent that there is any conflict or discrepancy between an order, restriction or recommendation of the Public Health Authorities and Siksika Health Services, the more stringent order, restriction or recommendation shall apply under this Part III.

PART IV – ENFORCEMENT

7. ENFORCEMENT – OFFENCES AND PENALTIES

- 7.1 A person who contravenes sections 3.1 or 3.2 is guilty of an Offence and liable on summary conviction to a fine of not more than one thousand (\$1,000.00) dollars in accordance with the fine schedule attached as Appendix “A” hereto or to imprisonment for a term of not more than thirty (30) days, or both.

8. ENFORCEMENT – VOLUNTARY PAYMENT TICKET

- 8.1 The Peace Officer is hereby authorized and empowered to issue a voluntary payment ticket to any person who the Peace Officer has reasonable and probable grounds to believe has committed an Offence. For greater clarity, a voluntary payment ticket shall be issued to a person who has committed an Offence prior to the person being prosecuted for the Offence under this By-law.



- 8.2 A voluntary payment ticket may be issued to such person:
- (a) either personally; or
 - (b) by mailing a copy to such person at their last known postal address.
- 8.3 The voluntary payment ticket shall state:
- (a) the name of the person;
 - (b) the date and nature of the Offence;
 - (c) the appropriate penalty for the Offence as specified by the Tribal Administration Senior Officer from time to time;
 - (d) that the penalty shall be paid within thirty (30) days of the issuance of the voluntary payment ticket; and
 - (e) any other information as may be required by the Peace Officer.
- 8.4 Where an Offence is of a continuing nature, further voluntary payment tickets may be issued by the Peace Officer provided that no more than one (1) voluntary payment ticket shall be issued for each calendar day that the Offence continues.
- 8.5 Where a voluntary payment ticket is issued pursuant to this By-law, the person to whom the voluntary payment ticket is issued may, in lieu of being prosecuted for the Offence, pay to Siksika the penalty specified on the voluntary payment ticket within thirty (30) days of receipt of the voluntary payment ticket.
- 9. ENFORCEMENT – OTHER**
- 9.1 Where this By-law has been contravened and a conviction entered, in addition to any other remedy and to any penalty imposed by this By-law, the court or judge in which the conviction has been entered, and any court of competent jurisdiction or judge thereafter, may make an order prohibiting the continuation or repetition of the Offence by the Person convicted.
- 9.2 Where this By-law has been contravened, in addition to any other remedy and to any penalty imposed by this By-law, such contravention may be restrained by court action at the instance of the Council.
- 9.3 Where a person is in default of payment of a fine or any other fees, charges or costs under this By-law, Siksika may, in its sole discretion as it deems appropriate, withhold an amount payable by it to such person from time to time not to exceed the amount of the unpaid fine, fee, charge or cost, and shall apply such amount to the unpaid fine, fee, charge or cost, as the case may be.



PART V – GENERAL

10. MISCELLANEOUS

- 10.1 It is the intention of Council that all Offences be interpreted to be strict liability offences.
- 10.2 Nothing in this By-law relieves a person from complying with any other applicable law, including any applicable statute, regulation, law, code, judgement or order.
- 10.3 In the event of any inconsistency or conflict between this By-law and any other Siksika by-law this By-law shall prevail to the extent of the inconsistency or conflict.
- 10.4 If any provision of this By-law is determined by a court of competent jurisdiction to be invalid, illegal or unenforceable, in whole or in part, such determination shall not impair or affect the validity, legality or enforceability of the remaining provisions of this By-law.
- 10.5 This By-law may be amended by Council, at a duly convened meeting of the Council, in accordance with the traditions and customs of Siksika.

11. REPEAL

- 11.1 The Siksika Nation *By-law No. 2003-01* is hereby repealed in its entirety.

12. AMENDMENT

- 12.1 This By-law may be amended by resolution of Council.

13. EFFECTIVE DATE AND TERM

- 13.1 This By-law comes into force on the date of publication in accordance with Subsection 86(4) of the *Indian Act* and shall be repealed by Council on the date that Council declares that the state of local emergency due to the novel coronavirus, COVID-19, pandemic is over.



This By-law is hereby passed at a duly convened meeting of the Council of the Siksika Nation this
4th day of January, 2021.

 Councillor Carlin Black Rabbit	 Chief Ouray Crowfoot	 Councillor Armond Buck Chief
 Councillor Ike Solway	 Councillor Ruben (Buck) Breaker	 Councillor Wade Healy
 Councillor Samuel Crowfoot	 Councillor Jenny Goodin	 Councillor Kendall Panther Bone
 Councillor Sue Solway	 Councillor Tracy McHugh	 Councillor Leon Crane Bear
 Councillor Kent Youngman		



APPENDIX “A”

FINE SCHEDULE

<u>OFFENCE</u>	<u>Section</u>	<u>Fine</u>
<u>Breach of Curfew</u>	Sections 3.1 and 3.2	
First offence		\$250.00
Second offence		\$500.00
Third offence and subsequent offences		\$1,000 or 30 days imprisonment or both



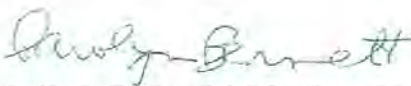
British Columbia



I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Binche Whut'en, in the Province of British Columbia, at a meeting held on the 17th day of December 2020.

- ***Binche Whut'en
Annual Expenditure By-law, 2020***

Dated at Ottawa, Ontario, this 11th day of June 2020.


Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BINCHE WHUT'EN
ANNUAL EXPENDITURE BY-LAW, 2020

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation 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;

B. The Council of the Binche Whut'en has enacted the *Binche Whut'en Property Taxation By-law, 2020*, respecting taxation for local purposes on reserve; and

C. The Council of the Binche Whut'en wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE, the Council of the Binche Whut'en duly enacts as follows:

1. This By-law may be cited as the *Binche Whut'en Annual Expenditure By-law, 2020*.

2. In this By-law:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5, 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 the budget year;

"annual expenditure by-law" means a by-law enacted under subsection 83(2) of the Act;

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Binche Whut'en, being a band under the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law and payments made to a in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

"property taxation by-law" means a by-law enacted under subsection 83(1) of the Act, and

"Taxation By-law" means the *Binche Whut'en Property Taxation By-law, 2020*.

3. The annual budget for the fiscal year beginning January 1, 2020 and ending December 31, 2020, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. 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.

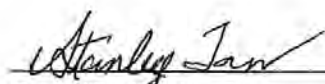


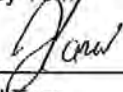
10. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

11. This By-law comes into force and effect upon the approval of the Minister of Indigenous Services.

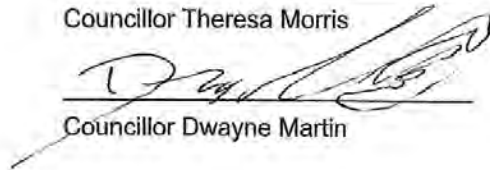
THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 17th day of December, 2020, at Binche Reserve Number 2, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.


Councillor Stanley Tom


Councillor Jarrod Tom

Councillor Theresa Morris


Councillor Dwayne Martin



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 32,294.00
TOTAL REVENUES	\$ 32,294.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$
b. General Administrative	\$
c. Other General Government	\$ 29,065.00
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. Housing	
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. Debt 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	\$ 3,229.00
TOTAL EXPENDITURES	\$ 32,924.00
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$
BALANCE	\$ 0.00



I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Binche Whut'en, in the Province of British Columbia, at a meeting held on the 17th day of December 2020.

Binche Whut'en Property Assessment By-law, 2020

Dated at Ottawa, Ontario, this 11th day of January 2020.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**BINCHE WHUT'EN
PROPERTY ASSESSMENT BY-LAW, 2020**

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SCHEDULES:

- I. Property Classes
- II. Request for Information
- III. Declaration of Purpose for the Use of Assessment Information
- IV. Assessment Notice
- V. Request for Reconsideration of Assessment
- VI. Notice of Appeal to Assessment Review Board
- VII. Notice of Withdrawal
- VIII. Notice of Hearing
- IX. Order to Attend Hearing/Produce Documents
- X. Form of Assessor Certification

WHEREAS:

A. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the council of a First Nation may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

B. The Council of Binche Whut'en deems it to be in the best interests of the First Nation to make a by-law for such purposes;

NOW THEREFORE the Council of Binche Whut'en duly enacts as follows:

**PART I
CITATION**

Citation

1. This By-law may be cited as the *Binche Whut'en Property Assessment By-law, 2020*.



PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this By-law,

"assessable property" means property that is liable to assessment under this By-law;

"assessed value" means the market value of an interest in land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this By-law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with section 20;

"assessment roll" means a roll prepared pursuant to this By-law and includes a supplementary assessment roll and a revised assessment roll prepared pursuant to this By-law;

"assessor" means a person appointed by 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 By-law;

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

"First Nation" means Binche Whut'en, being a band as defined under the *Indian 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 VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means notice containing the information set out in Schedule IX;



"party", in respect of an appeal of an assessment under this By-law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association and corporation, and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"Request for Information" means a notice containing the information set out in Schedule II;

"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 this By-law;

"secretary" means the secretary of the Assessment Review Board appointed under subsection 25(1);

"supplementary assessment roll" means an assessment roll under section 18;

"tax administrator" means the person appointed by Council to that position under the Taxation By-law;

"Tax Notice" has the meaning given to that term in the Taxation By-law;

"Taxation By-law" means the *Binche Whut'en Property Taxation By-law, 2020*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes all taxes imposed, levied, assessed or assessable under the Taxation By-law, and all penalties, interest and costs added to taxes under the Taxation By-law.

(2) In this By-law, references to a Part (e.g. Part I), section (e.g. section 2), subsection (e.g. subsection 3(1)) paragraph (e.g. paragraph 5(8)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this By-law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this By-law and such other duties as set out in this By-law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of By-law

4. This By-law applies to all interests in land.



PART IV

ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation By-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 during which the assessment roll is completed.

(3) Where 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.

(4) 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.

(5) Subsection (4) does not apply to property referred to in paragraphs 17(3)(b) and (d) and the assessed value of property referred to in those paragraphs 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.

(6) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(7) 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.

(8) In determining assessed value, the assessor may, except where this By-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.

(9) Without limiting the application of subsections (6) and (7), 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.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this By-law and imposing taxes under the Taxation By-law.

(11) The property classes established under subsection (10) are set out in Schedule I to this By-law,



and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) The assessor must assess interests in land according to the property classes established under this By-law.

(13) 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.

(14) 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.

(15) 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.

(16) 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.

(17) Except as otherwise provided in this By-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

6. Notwithstanding any other provision in this By-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* (British Columbia) are exempt from assessment under this By-law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information 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 By-law.

(2) A person who receives a Request under subsection (1) must, within the time set out in the Request, provide to the assessor all the information required that is within the person's knowledge and produce all the documents required that are within the person's possession or control.

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any interest in land and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.



(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(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 By-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 By-law; and
- (g) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment roll and on or before December 31 of each taxation year the assessor must

- (a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this By-law; and
- (b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, the assessor must

- (a) modify the assessment roll to reflect all 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 X that the revised assessment roll was completed in accordance with the requirements of this By-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 is deemed to be effective as of the date the assessment roll was certified under section 10.

Validity of Assessment Roll

12. An assessment roll is effective on certification and unless amended in accordance with this By-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



- (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any 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

13.(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 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 III

- (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

14.(1) On application by a holder, the tax administrator 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 tax administrator'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 tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(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 the assessor add his or her name 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 subsection (1), 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

16.(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 will be 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) 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 14(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

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, 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 18.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, 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 18, 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

18.(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 10 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 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(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 10 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 By-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 By-law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(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 By-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 V; and

(c) include any reasons in support of the request and the facts under which the request is made.

(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

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this By-Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including:

(a) at least one (1) member who is a member of the law society of the Province; and

(b) at least one (1) member who has experience in assessment appeals in the Province; and

(c) at least one (1) member who is a member of the First Nation but not a member of Council.

(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 By-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

21.(1) The First Nation must remunerate

(a) the chair (or acting chair) at a rate of two hundred and fifty (\$250.00) dollars per diem, and

(b) a member (or replacement member appointed to act), other than the chair, at a rate of two hundred dollars (\$200.00) per diem,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Removal of Member

22. 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 By-law in good faith and in accordance with the terms of this By-law.

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 that 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 By-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 By-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.

Duty of Member

26. In performing their duties under this By-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

27. The Assessment Review Board

(a) must consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) must hear and determine appeals made under this Part.

Notice of Appeal

28.(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, and

(c) an administration fee of thirty dollars (\$30),

to the assessor at the address set out in the Assessment Notice within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the person named on the assessment roll in respect of the assessable property.

(2) 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 By-law.

(3) Where an appeal is commenced with respect to a supplementary assessment roll, the appeal must



be confined to the supplementary assessment roll.

Agents and Solicitors

29. 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

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(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 17(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

31. The parties in a hearing are, except as provided in subsection 30(3),

- (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

32. 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

33. Subject to section 46, the Assessment Review Board must commence and complete all appeal hearings within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(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

35.(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 By-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

36.(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

37.(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

38.(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

39. 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

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment roll if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this By-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/Provide Documents

42.(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 Hearing/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under subsection (1), the Assessment Review Board must pay to the person a twenty-dollar (\$20) witness fee plus reasonable traveling 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 Hearing/Produce 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 subsection (1).

Adjournments

43. 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

44. The Assessment Review Board may make orders for payment of costs by

- (a) requiring a party to pay all or part of the costs of another party in connection with the appeal,
- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in connection with 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

45.(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 opinion of the court.

Matters before the Courts

46. 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

47.(1) A complainant may withdraw an appeal under this By-law 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

48.(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 thirty dollars (\$30.00)

(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.

Appeals



49.(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 48(1).

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;

(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 must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if 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 must be considered to have been delivered at 09:00 on the next business day.

PART XI GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this By-law must not disclose the information or records except

(a) in the course of administering this By-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 or 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

52. Notwithstanding section 51, 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

53. Nothing under this By-law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation By-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 or any notice given under this By-law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this By-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 By-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

55.(1) The provisions of this By-law are severable, and where any provision of this By-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 By-law and the decision that it is invalid must not affect the validity of the remaining portions of this By-law.

(2) Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this By-law that are in the singular include the plural, and words in the plural include the singular.

(4) 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.

(5) Reference in this By-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.

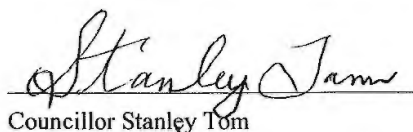


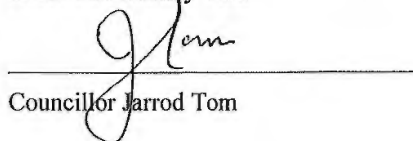
Force and Effect

56. This By-law comes into force and effect on approval by the Minister of Indigenous Services.

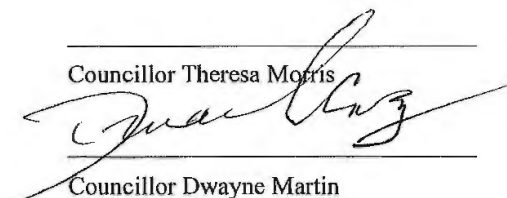
THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 17th day of December 2020, at 204 Mandine Drive, Binche Reserve #2 in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Councillor Stanley Tom


Councillor Jarrod Tom

Councillor Theresa Morris


Councillor Dwayne Martin



SCHEDULE I
PROPERTY CLASSES

- Class 1 - Residential
- Class 2 - Utilities
- Class 4- Major Industry
- Class 5 - Light Industry
- Class 6 -Business and Other
- Class 8 -Recreational Property/Non-Profit Organization
- Class 9- Farm



SCHEDULE II

**REQUEST FOR
INFORMATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the *Binche Whut'en Property Assessment By-law, 2020*,
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 Binche Whut'en

Dated: _____, 20____



SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, [insert name], of [insert street address],
[insert city], [insert province], [insert 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):

- (a) a complaint or appeal under the *Binche Whut'en Property Assessment By-law, 2020*;
- (b) a review of an assessment to determine whether to seek a reconsideration or appeal of the
assessment; or
- (c) other: _____
[insert description]

(Signature of Person Requesting Information)

Dated: _____, 20____



SCHEDULE IV
ASSESSMENT NOTICE

TO: _____ ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for Binche Whut'en and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [insert name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the 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 *Binche Whut'en Property Assessment By-law, 2020*. 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 appeal this assessment to the Assessment Review Board within sixty (60) days after the date on which this Assessment Notice was mailed or e-mailed to you. The Notice of Appeal must be in writing and in the form and accompanied by the fee specified in the *Binche Whut'en Property Assessment By-law, 2020*.

Assessor for Binche Whut'en

Dated: _____, 20____.



SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Binche Whut'en
[insert address for Assessor]

PURSUANT to the provisions of the *Binche Whut'en Property Assessment By-law, 2020*, 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 VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Binche Whut'en
[insert address for Assessor]

PURSUANT to the provisions of the *Binche Whut'en Property Assessment By-law, 2020*, I hereby appeal the assessment of the following interest in land:

[description of the assessable property, including the assessment roll number as described in the Assessment Notice]

The grounds for appeal are (describe the grounds for appeal in as much detail as possible):

1. _____
2. _____
3. _____
4. _____

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 one hundred and fifty dollars (\$150.00) 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 must be enclosed with this Notice of Appeal.



SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Binche Whut'en
[address]

PURSUANT to the provisions of the *Binche Whut'en Property Assessment By-law 2020*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of the interest in land : —————

Date of Notice of Appeal : —————

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20____



SCHEDULE VIII
NOTICE OF HEARING

TO: _____ ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from 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 all relevant documents in your possession respecting this appeal.

AND TAKE NOTICE that you may file written submissions to the Assessment Review Board prior to the above noted hearing date at the following address, instead of appearing in person at the hearing.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

Chair, Assessment Review Board

Dated: _____, 20__



SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for Binche Whut'en 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 [check the applicable boxes 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 X

FORM OF ASSESSOR CERTIFICATION

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for Binche Whut'en, hereby certify that is the Binche Whut'en [supplementary] assessment roll for the year ____ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Binche Whut'en Property Assessment By-law 2020*.

(Signature of Assessor)

Dated: _____, 20____



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Binche Whut'en, in the Province of British Columbia, at a meeting held on the 17th day of December 2020.

Binche Whut'en Property Taxation By-law, 2020

Dated at Ottawa, Ontario, this 11th day of January 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BINCHE WHUT'EN
PROPERTY TAXATION BY-LAW, 2020

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WHEREAS:

A. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the council of a First Nation may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

B. The Council of Binche Whut'en deems it to be in the best interests of the First Nation to make a by-law for such purposes;

NOW THEREFORE the Council of Binche Whut'en duly enacts as follows:

PART I

CITATION

Citation

1. This By-law may be cited as the *Binche Whut'en Property Taxation By-law, 2020*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this By-law:

"assessed value" has the meaning given to that term in the Assessment By-law;

"Assessment By-law" means the *Binche Whut'en Property Assessment By-law, 2020*;

"Assessment Review Board" means the assessment review board established under the Assessment By-law;

"assessment roll" has the meaning given to that term in the Assessment By-law;

"assessor" means a person appointed to that position under the Assessment By-law;

"Certificate of Cancellation of Interest in Land" means a certificate containing the information set out in Schedule XI;

"Certificate of Forfeiture" means a certificate containing the information set out in Schedule XIII;

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

"debtor" means a person liable for unpaid taxes imposed under this By-law;

"expenditure by-law" means a by-law under subsection 23(3);

"First Nation" means Binche Whut'en, being a band as defined in the *Indian 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;

"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, license 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;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and 20(2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment By-Law;
- “Notice of Cancellation of Interest in Land” means a notice containing the information set out in Schedule X;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule XIV;
- “Notice of Forfeiture” means a notice containing the information set out in Schedule XII;
- “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 of Personal Property” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association and corporation, and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment By-law;
- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “Request for Information by Tax Administrator” means a notice containing the information set out in Schedule I;
- “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 By-law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule IV;
- “Tax Certificate” means a certificate containing the information set out in Schedule III;
- “Tax Notice” means a notice containing the information set out in Schedule II;
- “tax roll” means a list prepared pursuant to this By-law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this By-law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” include all taxes imposed, levied, assessed or assessable under this By-law, and all penalties, interest and costs added to taxes under this By-law; and
- “taxpayer” means a person liable for taxes in respect of taxable property.
- (2) In this By-law, references to a Part (e.g. Part I), section (e.g. section 4), subsection (e.g.



subsection 5(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 By-law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this By-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 By-law and the Assessment By-law.

(3) The tax administrator's responsibilities include the collection of taxes and the enforcement of payment under this By-law.

(4) The tax administrator may, with the consent of the Band Manager assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

PART IV LIABILITY FOR TAXATION

Application of By-law

4. This By-law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this By-law.

(2) Taxes levied under this By-law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this By-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 By-law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this By-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 By-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 By-law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount, 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 By-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, 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

7.(1) The following interests in land are exempt from taxation under this By-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) 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 the interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

PART VI

GRANTS AND ABATEMENT

Grants for Surrounding Land

8. Where a building is exempted from taxation under this By-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

9.(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 that is not more 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 by-law.



PART VII LEVY OF TAX

Tax Levy

10.(1) For the 2020 taxation year on or before December 31 and on or before May 31 each subsequent taxation year, Council must adopt a by-law pursuant to section 83 of the *Indian Act* setting the rate of tax to be applied to each property class.

(2) A by-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 By-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 by-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

11.(1) Taxes are due and payable for the 2020 taxation year on January 31, 2021 and are due and payable on July 2 of each subsequent 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 Binche Whut'en.

Tax Roll

12.(1) On or before December 31 of the 2020 taxation year and on or before May 31 in each subsequent 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 By-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 By-law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

13.(1) On or before December 31 of the 2020 taxation year and on or before May 31 in each subsequent taxation year, the tax administrator must mail a Tax Notice to



- (a) each holder of taxable property under this By-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 By-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.
- (6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under section 17.

Amendments to Tax Roll and Tax Notices

- 14.(1) Where the assessment roll has been revised in accordance with the Assessment By-law, or where a supplementary assessment roll is issued in accordance with the Assessment By-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 By-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 6.
 - (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

- 15.(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 By-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

- 16.(1) The tax administrator may deliver a Request for Information 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 By-law.

- (2) The tax administrator is not bound by the information provided under subsection (1).

PART VIII

PERIODIC PAYMENTS

Taxes as a Percentage of Rental Payment

17.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is rented be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. 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

19.(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 thirty dollars (\$30.00) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remain unpaid after the date that taxes are due under subsection 11(1), a penalty of ten percent (10%) of the portion of the current year's taxes 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

21. If all or any portion of taxes remains unpaid after the date that taxes are due under subsection 11(1), the unpaid portion accrues interest at fifteen percent (15%) per year until paid or recovered, and accrued interest is, for all purposes, deemed to be part of the taxes.

Application of Payments

22. 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

23.(1) All revenues raised under this By-law must be placed into a separate 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 By-law; and
- (b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this By-law must be made under authority of an expenditure by-law of the First Nation.

Reserve Funds

24.(1) Reserve funds established by Council must

- (a) be established in an expenditure by-law; and
- (b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may,

- (a) under an expenditure by-law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and
- (b) by resolution, borrow money 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 money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure by-law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure by-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

25.(1) The liability referred to in subsection 5(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 By-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 By-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.

Tax Arrears Certificate

26.(1) Before commencing enforcement proceedings under Parts XIII, XIV, XV, XVI and XVII, the tax administrator must

- (a) obtain authorization from Council by resolution; and
- (b) 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

27.(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 By-law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered 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

28.(1) This section applies to this Part and Parts XIII, XIV, XV, XVI and XVII.

(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

29.(1) If taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued, 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 By-law.

(3) The costs payable by the debtor under subsection (1) are set out in Schedule V.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver a Notice of Seizure and Sale to the debtor.

(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 that is located on the reserve and described in the Notice of Seizure and Sale, except for property exempt from seizure under subsection 29(2).

(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

31.(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

32.(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 31(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

33. 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

34.(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.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) If taxes remain unpaid for 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

- (a) deliver a Notice of Seizure and Assignment of Taxable Property to the debtor;
- (b) deliver a copy of the Notice of Seizure and Assignment of Taxable Property to any locatee with an interest in the taxable property;
- (c) deliver a copy of the Notice of Seizure and Assignment of Taxable Property to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph 41(4)(b); and
- (d) deliver to the Minister of Indigenous Services a copy of the Notice of Seizure and Assignment of Taxable Property, and a request for consent from the Minister to the seizure and assignment of taxable property, if required.

(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, with the consent of the Minister of Indigenous Services if required, 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

36.(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 40(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

37.(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 the Minister

38. The tax administrator must, without delay, notify the Minister of Indigenous Services in writing of the sale of a right to an assignment of taxable property made under this By-law.

Subsisting Rights

39.(1) 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 40(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

40.(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 Indigenous Services 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).

Assignment of Taxable Property

41.(1) Subject to a redemption under subsection 40(1), 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 37(3).

(2) 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.

(3) The tax administrator must register an assignment of any taxable property assigned in accordance with this By-law in every registry in which the taxable property is registered at the time of the assignment.

(4) An assignment under subsection (1) 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 deemed final under subsection (1), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(5) Upon an assignment under subsection (1), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to an 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.

Resale by the First Nation

43.(1) If the right to assignment of the taxable property is purchased by the First Nation under subsection 37(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 By-law.

PART XV

CANCELLATION OF INTEREST IN LAND

Authorization

44. Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued, the tax administrator may, in accordance with this Part, cancel the interest in land held by the debtor in respect of which the taxes are due.

Notice of Cancellation of Interest in Land

45. Before proceeding under section 44, the tax administrator must deliver a Notice of Cancellation of Interest in Land to the debtor, and deliver a copy of the Notice to any locatee with an interest in the taxable property and to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph 46(2)(c).



Cancellation of Interest

46.(1) If the debtor does not pay all taxes owing, including interest, penalties and costs, within six (6) months after the Notice of Cancellation of Interest in Land is delivered to the debtor, the tax administrator must

- (a) obtain the consent of the Minister of Indigenous Services to the cancellation, if required;
- (b) register a Certificate of Cancellation of Interest in Land in the registry in which the taxable property is registered at the time the Certificate is issued; and
- (c) deliver the Certificate of Cancellation of Interest in Land to the debtor, and deliver a copy of the Certificate to any locatee with an interest in the taxable property and to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph (2)(c).

(2) Once the tax administrator has fulfilled the requirements under subsection (1), and without further notice,

- (a) the interest in land held by the debtor is cancelled;
- (b) the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, is extinguished; and
- (c) all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, are extinguished, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(3) On cancellation under subsection (2), any remaining debt of the debtor with respect to the taxable property is cancelled.

(4) The costs payable by the debtor under subsection (1) are set out in Schedule V.

PART XVI FORFEITURE

Authorization

47. Where taxes remain unpaid for more than twenty-four (24) months after a Tax Arrears Certificate is issued, the tax administrator may, in accordance with this Part, levy the amount of unpaid taxes by way of the forfeiture of the interest in land in respect of which taxes are due.

Notice of Forfeiture

48. Before proceeding under section 47, the tax administrator must deliver a Notice of Forfeiture to the debtor, and deliver a copy of the Notice to any locatee with an interest in the taxable property and to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph 49(3)(b).

Forfeiture

49.(1) If the debtor does not pay all taxes owing, including interest, penalties and costs, on or before the later of December 1 of the year in which the Notice of Forfeiture is delivered, and forty (40) days after the Notice is delivered, the tax administrator must

- (a) obtain the consent of the Minister of Indigenous Services to the forfeiture, if required;
- (b) register a Certificate of Forfeiture in the registry in which the taxable property is registered at the time the Certificate is issued; and
- (c) deliver the Certificate of Forfeiture to the debtor, and deliver a copy of the Certificate to any locatee with an interest in the taxable property and to any holder of a charge registered in the registry



against the taxable property that may be extinguished under paragraph (3)(b).

(2) Once the tax administrator has fulfilled the requirements under subsection (1), the interest in land is absolutely forfeited to, and vested in, the First Nation.

(3) A forfeiture and vesting under subsection (2) operates

(a) as a transfer of the taxable property to the First Nation from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of the debtor, 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 of forfeiture under subsection (2), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(4) If any taxes remain unpaid on the deadline referenced in subsection (1), the payment of those taxes does not prevent forfeiture unless the payment

(a) includes all taxes then due and payable, including interest, penalties and costs; and

(b) is made before forfeiture occurs under subsection (2).

(5) The costs payable by the debtor under subsection (1) are set out in Schedule V.

Payment and Extinguishment of Debt

50. Upon forfeiture under subsection 49(2), any remaining debt of the debtor with respect to the taxable property is extinguished.

PART XVII

DISCONTINUANCE OF SERVICES

Discontinuance of Services

51.(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 By-law or any property taxation by-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) 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 XVIII

SERVICE AND LOCAL IMPROVEMENT TAXES

Service and Local Improvement Taxes



52. Council may, by by-law pursuant to section 83 of the *Indian Act*, impose service and local improvement taxes to all or any part of the reserve notwithstanding any exemptions under Part V.

PART XIX

GENERAL PROVISIONS

Disclosure of Information

53.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this By-law must not disclose the information or records except

- (a) in the course of administering this By-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 or 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

54. Notwithstanding section 53, 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

55. Nothing under this By-law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this By-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, or any notice given under this By-law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

56.(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 By-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 described in subsection (1), then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

57.(1) Where in this By-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 as otherwise provided in this By-law,
- (a) a notice given by mail is deemed received on the fifth day after it is mailed;
 - (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

58.(1) The provisions of this By-law are severable, and where any provision of this By-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 By-law and the decision that it is invalid must not affect the validity of the remaining portions of this By-law.

(2) Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this By-law that are in the singular include the plural, and words in the plural include the singular.

(4) 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.

(5) Reference in this By-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.

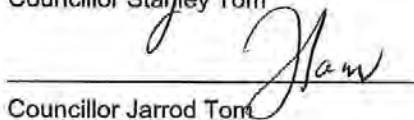
Force and Effect

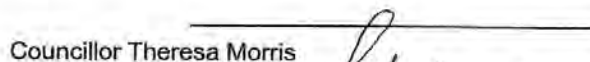
59. This By-law comes into force and effect on approval by the Minister of Indigenous Services.

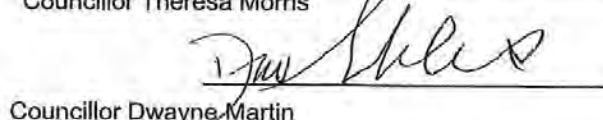
THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 17th day of December, 2020, at Binche Reserve Number 2 (204 Mandine Drive) in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Councillor Stanley Tom


Councillor Jarrod Tom


Councillor Theresa Morris


Councillor Dwayne Martin



SCHEDULE I
REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR BINCHE WHUT'EN

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Binche Whut'en Property Taxation By-law, 2020* , 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 Binche Whut'en

Dated: _____, 20__

**SCHEDULE II**
TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to the provisions of the *Binche Whut'en Property Taxation By-law, 2020*, 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 _____. [Note to First Nation: If taxes are paid in conjunction with lease payments, insert the following instead: "Pursuant to section 17 of the _____ *First Nation Property Taxation By-law No. __*, taxes are due and payable in conjunction with periodic lease payments on or before _____."] Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of Binche Whut'en, located at 204 Mandine Drive, Binche, during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Binche Whut'en Property Taxation By-law 2020*.

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 Binche Whut'en

Dated: _____, 20____



SCHEDULE III
TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the
Binche Whut'en Property Taxation By-law, 2020 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 Binche Whut'en

Dated: _____, 20__



SCHEDULE IV
TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Binche Whut'en Property Taxation By-law, 2020*, 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.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (____%) per year.

Payments must be made at the offices of Binche Whut'en, located at [address] 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:

TAKE NOTICE that the failure to pay in full the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by the First Nation for the enforcement and collection of such debt.

Tax Administrator for Binche Whut'en

Dated: _____, 20____



SCHEDULE V

COSTS PAYABLE BY DEBTOR ARISING FROM CERTAIN ENFORCEMENT PROCEEDINGS

For costs arising from enforcement proceedings under Parts XIII, XV and XVI:

- | | |
|---|---------------------------|
| 1. For preparation of notices | \$150 |
| 2. For service of notices on each person or place by the First Nation | \$200 |
| 3. For service of a notice on each person or place by a process server, bailiff or delivery service, if required | <u>\$ Actual Cost</u> |
| 4. Advertising in newspaper, if required | <u>\$ Actual Cost</u> |
| 5. For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule: | \$150 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 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 the *Binche Whut'en Property Taxation By-law, 2020*, 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 Caledonia Courier 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 Binche Whut'en

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 Binche Whut'en will take place on ____, 20__ at ____ o'clock at ____ [location].

The following personal property, seized pursuant to the *Binche Whut'en Property Taxation By-law, 2020*, 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 security interests in the property and to the First Nation in order of their priority under applicable provincial laws. Any moneys received from the sale of the seized property that are in excess of these amounts owing will be paid to the debtor.

Tax Administrator for Binche Whut'en

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 the *Binche Whut'en Property Taxation By-law, 2020* and with the consent of the Minister of Indigenous Services, if required, seizing and selling the taxable property by public auction or tender as follows:

1. The public auction or tender, including any conditions that are attached to the acceptance of a bid to purchase the taxable property, shall be conducted in accordance with the procedures prescribed by the Council of Binche Whut'en, 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 Caledonia Courier 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 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 in which case a further notice will be published.
6. If the First Nation does not receive a bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the taxable property for the amount of the upset price.
7. The debtor may redeem 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 auction or tender in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the taxable property is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.



8. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred 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 Binche Whut'en will, without delay, notify the Minister of Indigenous Services in writing of any sale of the right to the assignment of taxable property and of any redemption 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 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 transfer 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 that the debtor held 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, and then to any other holders of registered interests in the taxable property in order of their priority at law, and any remaining proceeds must be paid to the debtor in accordance with the *Binche Whut'en Property Taxation By-law, 2020*.

Tax Administrator for Binche Whut'en First

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 taxable property will be conducted by public [auction/tender] [Note to First Nation: specify whether sale will be by auction or tender throughout this Notice] for unpaid taxes, penalties and interest owed to the _____ First Nation.

The public [auction/tender] will take place on:

_____, 20__ at _____ o'clock at _____ [insert location].

The tax administrator will conduct the public [auction/tender] 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 [auction/tender], 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 Binche Whut'en as set out in this Notice.
3. If at the [auction/tender] 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 assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem 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 [auction/tender] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the taxable property is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
5. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indigenous Services. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred 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.
6. Council of Binche Whut'en will, without delay, notify the Minister of Indigenous Services in writing



of any sale of the taxable property and of any redemption of the taxable property.

7. 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.

8. A sale 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 transfer is registered, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

9. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held 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, and then to any other holders of registered interests in the taxable property in order of their priority at law, and any remaining proceeds must be paid to the debtor in accordance with the *Binche Whut'en Property Taxation By-law, 2020*.

Tax Administrator for Binche Whut'en

Dated: _____, 20____



SCHEDULE X
NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____
(insert debtor's name)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, penalties, interest and costs in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property as of the date of this Notice.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Unless the above-noted outstanding taxes, interest, penalties and costs, and all subsequent taxes levied on the taxable property, are paid in full on or before _____, 20__, the interest you hold in the taxable property will be absolutely and unconditionally cancelled in accordance with section __ of the *Binche Whut'en Property Taxation By-law, 2020*.
2. Upon the cancellation of your interest in the taxable property, you will be required to immediately vacate the taxable property.
3. Upon cancellation of your interest in the taxable property, all rights, title and interests which you have in respect of the taxable property, or which are claimed by a previous holder of the taxable property and those claiming under a previous holder, will be extinguished.
4. Upon cancellation of your interest in the taxable property, all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the cancellation, whether or not registered, will be extinguished.

AND TAKE NOTICE that you may prevent cancellation by paying all taxes due and payable, including interest, penalties and costs, to Binche Whut'en on or before _____, 20__.

Tax Administrator for Binche Whut'en

Dated: _____, 20__



SCHEDULE XI

CERTIFICATE OF CANCELLATION OF INTEREST IN LAND

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

I, _____, tax administrator for Binche Whut'en, hereby certify that resulting from the failure of _____ [insert name of debtor] (the "Debtor") to pay the outstanding tax debt owing on the above-referenced taxable property, the debtor's interest in the taxable property is absolutely and unconditionally cancelled, pursuant to the *Binche Whut'en Property Taxation By-law, 2020*.

This Certificate certifies that:

1. The right, title and interest of the Debtor, every previous holder of the taxable property, and those claiming under a previous holder, is extinguished.
2. All claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the cancellation, whether or not registered, are extinguished.

Tax Administrator for Binche Whut'en

Dated: _____, 20____



SCHEDULE XII
NOTICE OF FORFEITURE

TO: _____
(insert debtor's name)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property as of the date of this Notice.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that taxes imposed by Binche Whut'en for the above-noted taxable property have been outstanding for more than two (2) years, and pursuant to the *Binche Whut'en Property Taxation By-law, 2020*, the taxable property is now subject to forfeiture.

AND TAKE NOTICE that:

1. Unless the above-noted outstanding taxes are paid in full, including all interest, penalties and costs, on or before [insert date], being the later of the 40th day after the date of this Notice and December 1, 20__, the interest you hold in the taxable property will be absolutely and unconditionally forfeited to, and vested in, Binche Whut'en, pursuant to the *Binche Whut'en Property Taxation By-law, 2020*.
2. Upon the forfeiture of your interest in the taxable property, you will be required to immediately vacate the taxable property.
3. Upon the forfeiture of your interest in the taxable property, all rights, title and interests which you have in respect of the taxable property, or which are claimed by a previous holder of the taxable property and those claiming under a previous holder, will be extinguished.
4. Upon forfeiture of your interest in the taxable property, all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the forfeiture, whether or not registered, will be extinguished, except an easement, restrictive covenant, building scheme or right of way registered against the taxable property.

AND TAKE NOTICE that you may prevent forfeiture by paying all taxes due and payable, including interest, penalties and costs, to Binche Whut'en on or before _____, 20__.

Tax Administrator for Binche Whut'en

Dated: _____, 20__



SCHEDULE XIII
CERTIFICATE OF FORFEITURE

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

I, _____, tax administrator for Binche Whut'en, hereby certify that resulting from the failure of _____ [insert name of debtor] (the "Debtor") to pay the outstanding tax debt owing on the above-referenced taxable property, the Debtor's interest in the taxable property has been absolutely and unconditionally forfeited to the _____ First Nation, pursuant to the *Binche Whut'en Property Taxation By-law, 2020*.

This Certificate certifies that:

1. The right, title and interest of the Debtor, every previous holder of the taxable property, and those claiming under a previous holder, is extinguished.
2. All claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the forfeiture, whether or not registered, are extinguished, except an easement, restrictive covenant, building scheme or right of way registered against the taxable property.

Tax Administrator for Binche Whut'en

Dated: _____, 20____



SCHEDULE XIV
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 *Binche Whut'en Property Taxation By-law, 2020*.

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 Binche Whut'en

Dated: _____, 20____



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Binche Whut'en, in the Province of British Columbia, at a meeting held on the 17th day of December 2020.

- ***Binche Whut'en***
Property Tax Rates By-law, 2020

Dated at Ottawa, Ontario, this 11th day of January, 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BINCHE WHUT'EN
PROPERTY TAX RATES BY-LAW, 2020

WHEREAS:

A. Pursuant to paragraph s.83(1) (a) of the *Indian Act*, the council of a First Nation has enacted a property taxation by-law and property assessment by-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 10 of the Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Binche Whut'en duly enacts as follows:

1. This By-law may be cited as the *Binche Whut'en Property Tax Rates By-law, 2020*.

2. In this By-law:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5;

"Assessment By-law" means the *Binche Whut'en Property Assessment By-law, 2020*;

"First Nation" means the Binche Whut'en, being a band as defined under the Act;

"taxable property" has the meaning given to that term in the Taxation By-law; and

"Taxation By-law" means the *Binche Whut'en Property Taxation By-law, 2020*.

3. Taxes levied pursuant to the Taxation By-law for the taxation year 2020 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Assessment By-law and the Taxation By-law.

5. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. 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.

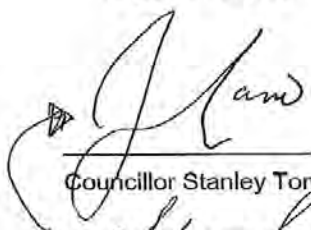
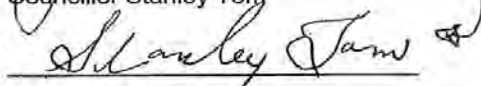
7. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

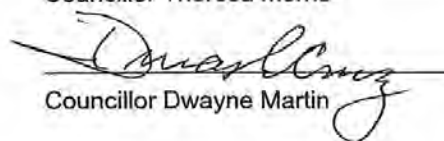
8. This By-law comes into force and effect on the day after it is approved by the Minister of Indigenous Services.



THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 17th day of December, 2020,
at Binche Reserve Number 2, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Councillor Stanley Tom

Councillor Jarrod Tom

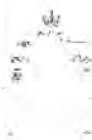
Councillor Theresa Morris

Councillor Dwayne Martin



SCHEDULE TAX RATES	
PROPERTY CLASS	RATE PER \$1000 of Assessed Value
Class 1 – Residential	6.70297
Class 2 – Utilities	26.9444
Class 4 - Major Industry	16.58008
Class 5 - Light Industry	13.21718
Class 6 - Business and Other	10.66082
Class 8 - Recreational Property/Non-Profit Organization	4.46147
Class 9 - Farm	10.38707



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Bonaparte Indian Band, in the Province of British Columbia, at a meeting held on the 27th day of November 2020.

- **Bonaparte Indian Band
Annual Expenditure By-law, 2020**

Dated at Ottawa, Ontario, this 11th day of February 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BAND COUNCIL RESOLUTION

Chronological No. 020-032

File Reference No.

NOTE:

The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds

The Council of Bonaparte Indian Band		Cash Free Balance
Date of duly convened meeting: November 27, 2020		Capital account \$
Province BC		Revenue Account \$

RESOLVED THAT WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make bylaws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including bylaws authorizing the expenditure of local revenues;

B. The Council of the Bonaparte Indian Band has enacted *Bonaparte Indian Band Property Tax Bylaw*, respecting taxation for local purposes on reserve; and

NOW THEREFORE, the Council of the Bonaparte Indian Band duly enacts as follows:

1. This Bylaw may be cited as the *Bonaparte Indian Band Annual Expenditure Bylaw, 2020*.

2. In this Bylaw:

"Act" means the *Indian Act*, R.S.C. 1985, c.I-5, and the regulations made under that Act.

"annual budget" means the budget, attached as a Schedule to this Bylaw, setting out the projected local revenues and projected expenditures of those local revenues during the budget period.

"Band Council or Council" has the meaning given to that term 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.

"First Nation" means the Bonaparte Indian Band, being a band under the Act.

"Bylaw" means this annual expenditure bylaw enacted under paragraph 83(2) of the Act.

"local revenues" means money raised by the First Nation under a property taxation bylaw.

"property tax bylaw" means a bylaw enacted by the First Nation under paragraph 83(1)(a) of the Act.

"taxable property" means property in a reserve that is subject to taxation under a property taxation bylaw.

"Taxation Bylaw" means the *Bonaparte Indian Band Property Tax Bylaw*.

3. The First Nation's annual budget for the tax year 2020, is attached as a Schedule to this Bylaw.

4. This Bylaw authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Bylaw.

6. This Bylaw 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 4 of this Bylaw, Council may at any time amend the annual budget by amending this Bylaw in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Bylaw have the meanings given to them in the *Property Tax Bylaw*.

10. Where a provision in this Bylaw is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Bylaw 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 Bylaw forms part of and is an integral part of this Bylaw.
13. This Bylaw comes into force and effect upon the approval of the Minister of Crown-Indigenous Relations and Northern Affairs.

THIS BYLAW IS HEREBY DULY ENACTED by Council on the 27th day of November 2020, at Bonaparte Indian Band, in the Province of British Columbia.

ATTACHEMENTS: 2020 Rates – Bylaws, Jurisdiction 730(AREA I)

Quorum 3

(Chief)

(Councillor)

(Councillor)

(Councillor)

(Councillor)

FOR DEPARTMENTAL USE ONLY					
Expenditure	Authority (Indian Act section)	Source of Funds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue	Expenditure:	Authority (Indian Act Section)	Source of Funds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue
Recommending Officer			Recommending Officer		
Signature _____ Date: _____			Signature _____ Date: _____		
Approving officer			Approving officer		
Signature _____ Date: _____			Signature _____ Date: _____		



SCHEDULE
ANNUAL PROPERTY TAX BUDGET 2020

REVENUES

- | | |
|--|--------------------|
| 1. Local revenues for current fiscal year: | |
| a. Property Tax Revenues: | \$ 7,019.00 |

TOTAL REVENUES	\$ 7,019.00
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EXPENDITURES

- | | |
|------------------------------------|--------------------|
| 1. General Government Expenditures | \$ 6,669.00 |
| a. Executive and Legislative | |
| b. General Administrative | |
| c. Other General Government | |
| 2. Contingency (5% of budget) | \$ 350.00 |

TOTAL EXPENDITURES	\$ 7,019.00
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<u>BALANCE</u>	\$ 0
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Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Bonaparte Indian Band, in the Province of British Columbia, at a meeting held on the 27th day of November 2020.

- **Bonaparte Indian Band
Rates By-law 2020**

Dated at Ottawa, Ontario, this 11th day of February 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BONAPARTE INDIAN BAND

Rates By-law 2020

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)s (a) of the *Indian Act*, 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;

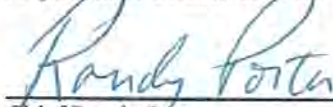
AND WHEREAS the Council of the Bonaparte Indian Band enacted the *Bonaparte Indian Band Property Tax By-law* on February 15, 1993.

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 *Bonaparte Indian Band Rates By-law 2020*.
2. Pursuant to Section 11 of the *Bonaparte Indian Band Property Tax By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2020 Rates By-law.


THIS BYLAW IS HEREBY DULY ENACTED by Council on the 27th day of November 2020 at Bonaparte Indian Band, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Randy Porter

Councilor Dr. Verna Billy-Minnabarriet



Councilor Neal Antoine

Councilor Shannon Porter



Councilor Charlene William



SCHEDULE "A"

The Council of the *Bonaparte Indian Band* hereby adopts the following taxation rates for the 2020 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Part V and Section 11 of the <i>Bonaparte Indian Band Property Tax By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Bonaparte Indian Band Property Tax By-law</i> .
Class 2 - Utility	23.99773



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boothroyd Indian Band in the Province of British Columbia, at a meeting held on the 13th day of July 2021.

- **Boothroyd Indian Band
Annual Property Taxation Expenditure By-law, 2021**

Dated at Ottawa, Ontario, this 14th day of August 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BOOTHROYD INDIAN BAND
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2021

WHEREAS pursuant to the *Indian Act* and their inherent right to self-government, the Chief and Council is empowered to make decisions on behalf of the membership of the Boothroyd Indian Band;

AND 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 Boothroyd Indian Band has enacted the *Boothroyd Indian Band Taxation and Assessment By-laws*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Boothroyd Indian Band 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 Boothroyd Indian Band duly enacts as follows:

1. This By-law may be cited as the *Boothroyd Indian Band Annual Property Taxation Expenditure By-law, 2021*.

2. In this By-law:

“Act” means the *Indian Act* 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 period;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Boothroyd Indian Band, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“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 *Boothroyd Indian Band Property Taxation By-law*.

3. The Nation’s annual taxation budget for the 2021 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.



7. 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.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

12. 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 13 day of July, 2021, at Boothroyd Indian Band Administration Office, in the Province of British Columbia.

A quorum of Council consists of (3) members of Council.


Chief Mike Campbell


Councillor Cheryl Davidson


Councillor Lawrence Campbell


Councillor George Campbell



SCHEDULE "A"
BOOTHROYD INDIAN BAND
ANNUAL PROPERTY TAX BUDGET 2021

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$15,007.37
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$

TOTAL REVENUES	\$15,007.37
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EXPENDITURES

General Government Expenditures	\$14,257.00
Taxes for Other Governments	\$
Transportation	\$
Other Expenses	\$
Contingency Fund (5%)	\$ 750.37

TOTAL EXPENDITURES	\$15,007.37
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BALANCE	\$ 0.00
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Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boothroyd Indian Band in the Province of British Columbia, at a meeting held on the 13th day of July 2021.

- **Boothroyd Indian Band
Rates By-law 2021**

Dated at Ottawa, Ontario, this 14th day of August 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BOOTHROYD INDIAN BAND

TAXATION RATES BY-LAW 202_1_

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 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 Boothroyd Indian Band enacted the *Boothroyd Indian Band Assessment and Taxation By-laws* on September 29, 1992 and approved by the Minister on June 23, 1993;

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 *Boothroyd Indian Band Rates By-law 202_1_*.
2. Pursuant to Section 24 of the *Boothroyd Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 202_ Rates By-law

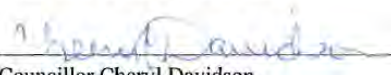
THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 13 day of July, 202_1_, at Boothroyd Indian Band Administration Office, Boston Bar, in the Province of British Columbia.

A quorum of Council consists of (3) members of Council.


Chief Mike Campbell

Councillor George Campbell


Councillor Lawrence Campbell


Councillor Cheryl Davidson



SCHEDULE "A"

The Council for the Boothroyd Indian Band hereby adopts the following taxation rates for the 202__ taxation year as prescribed in the *Boothroyd Indian Band Taxation By-law* and the *Property Assessment and Taxation (Railway Right-of-Way) Regulations, SOR/2001-493* as published in the *Canada Gazette, Part II, Vol. 135, No. 24, November 21, 2001.65*.

Column 1	Classes of Property	Tax Rate
Class 10	Railway Right of Way	20.64003



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boston Bar First Nation, in the Province of British Columbia, at a meeting held on the 23rd day of June 2021.

- **Boston Bar First Nation
Annual Expenditure By-law, 2021**

Dated at Ottawa, Ontario, this 16 day of July 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**BOSTON BAR FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2021**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation 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;

B. The Council of the Boston Bar First Nation has enacted *Boston Bar First Nation Taxation By-law, 2004*, respecting taxation for local purposes on reserve; and

C. The Council of the Boston Bar First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE, the Council of the Boston Bar First Nation duly enacts as follows:

1. This By-law may be cited as the *Boston Bar First Nation Annual Expenditure By-law, 2021*.

2. In this By-law:

“Act” means the *Indian Act*, R.S.C. 1985, c. I-5, 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 the budget year;

“annual expenditure by-law” means a by-law enacted under subsection 83(2) of the Act;

“Council” has the same meaning as “council of the band” in subsection 2(1) of the Act;

“First Nation” means the Boston Bar First Nation, being a band under the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation in lieu of a tax imposed under a by-law enacted under subsection 83(1) of the Act;

“property taxation by-law” means a by-law enacted under subsection 83(1) of the Act, and

“Taxation By-law” means the *Boston Bar First Nation Property Taxation By-law, 2004*;

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2021 and ending March 31, 2022 is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. 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.

10. The Schedule attached to this By-law forms part of and is an integral part of this By-law.



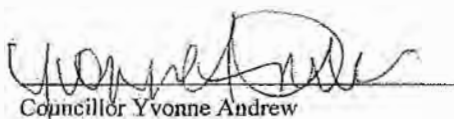
11. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.


THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 23rd day of June, 2021, at Boston Bar, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Dolores O'Donaghey

Councillor Terry Phillips


Councillor Yvonne Andrew



Councillor Pamela Robertson



SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$23,101.65

TOTAL REVENUES	\$23,101.65
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PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative	\$ 10,395.80	
b. General Administrative	\$ 10,395.85	
10. Contingency Amounts	<u>\$2,310.00</u>	
TOTAL EXPENDITURES		<u>\$23,101.65</u>

BALANCE	\$0
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Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boston Bar First Nation, in the Province of British Columbia, at a meeting held on the 23rd day of June 2021.

- **Boston Bar First Nation
Tax Rates By-law 2021**

Dated at Ottawa, Ontario, this 16 day of July 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BOSTON BAR FIRST NATION

TAX RATES BY-LAW, 2021

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.1-5, 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 matters arising out of or ancillary to such purpose;

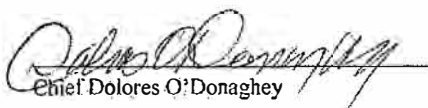
AND WHEREAS the Council of the Boston Bar First Nation enacted the *Boston Bar First Nation Property Assessment By-law* and *Boston Bar First Nation Taxation By-law* on October 16, 2004 ;

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.

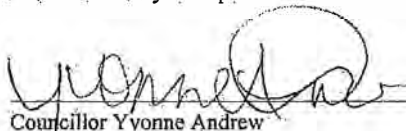
1. This by-law may be cited for all purposes as the *Boston Bar First Nation Tax Rates By-law 2021*.
2. Pursuant to Section 24(1) of the *Boston Bar First Nation Property Taxation By-law, 2004*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2021 Rates By-law.

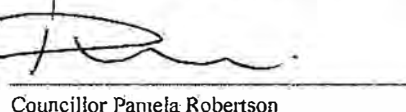
THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 23rd day of June, 2021, at Boston Bar, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.


Chief Dolores O'Donaghey

Councillor Terry Phillips


Councillor Yvonne Andrew


Councillor Pamela Robertson



SCHEDULE "A"

The Council of the Boston Bar First Nation hereby adopts the following taxation rates for the 2020 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Part 11. of the <i>Boston Bar First Nation Property Assessment By-law, 2004</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Section 24 and Schedule "A" of the <i>Boston Bar First Nation Property Taxation By-law, 2004</i> .
Class 1 - Residential	0.00
Class 2 - Utilities	34.05719
Class 3 - Unmanaged Forest Land	0.00
Class 4 - Major Industry	0.00
Class 5 - Light Industry	0.00
Class 6 - Business and Other	18.61060
Class 7 - Managed Forest Land	0.00
Class 8 - Recreation/Non-Profit Organization	0.00
Class 9 - Farm	0.00



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Burns Lake Band, in the Province of British Columbia, at a meeting held on the 26th day of November 2020.

- **Burns Lake Band
Property Tax Expenditure By-law No. 2020-01**

Dated at Ottawa, Ontario, this 11th day of January ²⁰²¹~~2020~~.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



Burns Lake Band Bylaw No. 2020-01

Burns Lake Band Property Tax Expenditure-Bylaw

WHEREAS:

The Property Assessment and Taxation Bylaws were 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 Assessment and Taxation Bylaw), 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 bylaw of the council of the band;

Section 12 of the Property Taxation Bylaw authorizes the making of certain expenditures out of property tax revenue and, in addition, this Taxation Expenditure Bylaw is hereby 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;

NOW BE IT HEREBY RESOLVED that the following bylaw 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 bylaw may be cited for all purposes as the "Property Tax Expenditure Bylaw".

DEFINITIONS

2. In this bylaw, 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 the Burns Lake Band;

"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, 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 the Burns Lake Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

"fiscal year" means January 1st of a calendar year through December 31st of the same 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, bylaws 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 bylaw expenditures" means those expenditures out of property tax revenue authorized to be made under section 12 of the Property Taxation Bylaw;

"property assessment bylaw" means the Burns Lake Band Property Assessment Bylaw approved and passed by the council and approved by the Minister, as amended from time to time;

"property taxation bylaw" means the Burns Lake Band Property Taxation Bylaw approved and passed by the council and approved by the Minister, as amended from time to time;

"property tax revenue" includes all taxes and other moneys raised under the Property Assessment and Taxation Bylaws, 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) sewerage 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 and special reserves being lands that have been set apart for the use and benefit of



the Burns Lake Band and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the Indian Act;

"surveyor of taxes" means the surveyor of taxes appointed by council under the Burns Lake Band Property Assessment and Taxation Bylaws;

"taxation expenditure bylaw" means this Taxation Expenditure Bylaw;

"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

- 4.(1) This bylaw 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 bylaw 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 bylaw expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

- 5.(1) On or before October 31st in each fiscal year, the surveyor of taxes 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 endeavour to consider such budget and resolution on or before December 15th 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 bylaw.
- (3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this bylaw 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 bylaw shall have the effect of amending section 12 of the Property Taxation Bylaw or of limiting the authorization of, or



requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

- 6.(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

7. The surveyor of taxes shall administer this bylaw.

BYLAW REMEDIAL

8. This bylaw 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

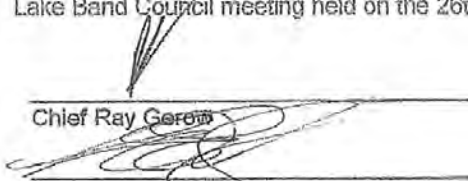
- 9.(1) Headings form no part of this bylaw but shall be construed as being inserted for convenience of reference only.
- (2) A finding by a court of competent jurisdiction that a section or provision of this bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole.
- (3) Where a provision in this bylaw 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 bylaw words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

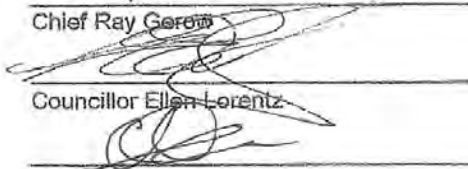
10. This bylaw shall come into force immediately upon being approved by the Minister.



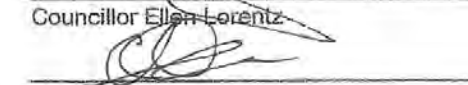
This bylaw is hereby enacted by Council at a duly called and convened Burns Lake Band Council meeting held on the 26th day of November, 2020.



Chief Ray Gerow



Councillor Ellen Lorentz



Councillor Cecelia Sam



Burns Lake Band Taxation Budget: 2020

Schedule A

EXPENDITURES

General Government Services

Supplies	\$10,176
Council Honourariums	\$15,000
Tax Appeals	\$2,000
Assessment & Tax Administration	\$40,000

Protective Services

Emergency Measures	\$0
Fire Protection	\$0
Animal/Pest Control	\$0

Transportation Services

Street Lights	\$0
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Recreational and Cultural Services

Community Centre	\$165,000
Cultural & Historical Research:	\$60,000

Community Development Services

Planning	\$30,000
Engineering	\$25,000

Environmental Health Services

Refuse	\$0
Sewer	\$0
Water	\$0

Fiscal Services

Capital Reserves	\$62,647
Debt Charges	\$150,000
Contingency Reserves	\$62,647

Payments to Other Governmental Authorities

BC Assessment	\$4,000
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Total:

\$626,470

Total Revenues:

\$ 626,470



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Burns Lake Band, in the Province of British Columbia, at a meeting held on the 26th day of November 2020.

Burns Lake Band Rates By-law No. 2020-02

Dated at Ottawa, Ontario, this 11th day of January

2021
2020

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



BURNS LAKE BAND

BYLAW NO. 2020-02

BURNS LAKE BAND RATES BYLAW


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 bylaws 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 Burns Lake Band has duly and properly enacted the Burns Lake Band Property Assessment and Taxation Bylaws;


NOW BE IT THEREBY RESOLVED that the following bylaw 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 bylaw may be cited for all purposes as the Burns Lake Band Rates Bylaw.
2. Pursuant to Section 18.1 of the Burns Lake Band Property Taxation Bylaw, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the Burns Lake Band Rates Bylaw.

This bylaw is hereby enacted by Council at a duly called and convened Burns Lake Band Council meeting held on the 26th day of November, 2020.



Chief Ray Gerow



Councillor Ellen Lorentz



Councillor Cecelia Sam



SCHEDULE "A"

The Council of the Burns Lake Band hereby adopts the following taxation rates for the 2020 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1 of the Burns Lake Band Property Taxation Bylaw.	COLUMN 2 Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the Burns Lake Band Property Assessment Bylaw.
Class 1 - Residential	0
Class 2 - Utilities	80.37090
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	43.59990
Class 5 - Light Industry	43.59990
Class 6 - Business and Other	41.41115
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Haisla Nation, in the Province of British Columbia, at a meeting held on the 24th day of September 2020.

- **Haisla Nation**
Annual Expenditure By-law, 2020

Dated at Ottawa, Ontario, this 11th day of January

2021
2020.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



HAISLA NATION COUNCIL

PO Box 1101, Kitamaat Village, BC, V0T 2B0 | (250) 639-9361
Toll Free: 1-888-842-4752 | Fax: 250-632-2840 or 250-632-4794

Annual Expenditure By-Law, 2020

WHEREAS:

- A. Pursuant to section 83 of the *Indian Act*, R.S.C., 1985, c. I-5, the council of a First Nation 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
- B. The Council of the Haisla Nation has enacted the Haisla Nation Property Assessment and Taxation By-law, respecting taxation for local purposes on reserve;

NOW THEREFORE the Council of the Haisla Nation duly enacts as follows:

1. This By-law may be cited as the *Haisla Nation Annual Expenditure By-law, 2020*.
2. In this By-law:

"Act" means the *Indian Act*, R.S.C., 1985, c.I-5, 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 period;

"Band Council" or "Council" has the meaning given to that term 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;

"By-law" means this annual expenditure by-law enacted pursuant to section 83(2) of the Act including any schedules attached hereto;

"First Nation" means the Haisla Nation, being a band under the Act;

"Local Revenues" means money raised by the First Nation under a property taxation by-law;

"Property Assessment and Taxation By-law" means a by-law enacted by the First Nation under section 83(1)(a) of the Act; and



"Taxation By-law" means the Haisla Nation Property Taxation and Assessment By-law No.1.

3. The First Nation's Annual Budget for the fiscal year beginning April 1, 2020, and ending March 31, 2021, is attached as Schedule "A" to this By-law.
4. This By-law authorizes the expenditures provided for in the Annual Budget.
5. Expenditures of local revenues must be made only in accordance with the Annual Budget.
6. Notwithstanding section 5 of this By-law, Council may at any time amend the Annual Budget by amending this By-law in accordance with Council procedure and the requirements of the Act.
7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of the expenditures set out in the Annual Budget.
8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
10. 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.
11. This By-law comes into force and effect upon the approval of the Minister of Crown-Indigenous Relations and Northern Affairs.

**This Resolution was consented to at a duly convened meeting of Haisla
Nation Council on September 24, 2020**

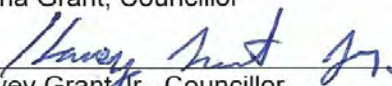
A quorum for Haisla Nation Council consists of six (6) Council Members.




Crystal Smith, Chief Councillor

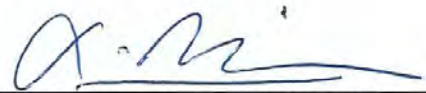
Taylor Cross, Councillor

Dayna Grant, Councillor


Harvey Grant Jr., Councillor

Jonah Keith Nyce, Councillor


Kevin Stewart, Councillor


Arthur Renwick, Deputy Chief Councillor

Brenda Duncan, Councillor

Margaret Grant, Councillor

Raymond Green, Councillor

Joseph Starr, Councillor



**SCHEDULE A
ANNUAL BUDGET**

REVENUES

1.	Local Revenues:	\$ 3,018,354
2.	Local revenues carried over from the previous fiscal year	
3.	Accumulated Deficit – Local Revenues carried over from the previous fiscal year:	
TOTAL REVENUES		\$ 3,018,354

EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	\$
	b. General Administrative	\$
	c. Other General Government	\$
2.	Protection Services	
	a. Policing	\$
	b. Firefighting	\$ 400,000
	c. Regulatory Measures	\$
	d. Other Protective Services	\$
3.	Transportation	
	a. Roads and Streets	\$ 1,400,000
	b. Snow and Ice Removal	\$
	c. Other Transportation	\$
4.	Recreation and Cultural Services	
	a. Recreation	\$ 300,109
	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. Urban Renewal	\$	
	h. Beautification	\$	
	i. Land Rehabilitation	\$	
	j. Tourism	\$	
	k. Other Regional Planning and Development	\$	
6.	Environmental Health Services		
	a. Water Purification and Supply	\$	
	b. Sewage Collection and Disposal	\$	
	c. Garbage Waste Collection and Disposal	\$	
	d. Other Environmental Services	\$	
7.	Fiscal Services		
	a. Interest Payments	\$	
	b. Other Debt Charges	\$	
	c. Other Fiscal Services	\$	
8.	Other Services		
	a. Health	\$	716,378
	b. Social Programs and Assistance	\$	78,000
	c. Trade and Industry	\$	
	d. Other Services	\$	75,000
11.	Contingency Funds	\$	48,867
	TOTAL EXPENDITURES	\$	3,018,354



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Haisla Nation, in the Province of British Columbia, at a meeting held on the 18th day of June 2020.

- **Haisla Nation
Rates By-law 2020**

Dated at Ottawa, Ontario, this 11th day of January 2021.
2020.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



HAISLA NATION COUNCIL

PO Box 1101, Kitamaat Village, BC, V0T 2B0 | (250) 639-9361
Toll Free: 1-888-842-4752 | Fax: 250-632-2840 or 250-632-4794

Haisla Nation Rates By-Law 2020

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.l-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 Haisla Nation enacted the *Haisla Nation Property Assessment and Taxation By-Law* on July 25, 2006, as amended by the *Haisla Property Assessment and Taxation Amendment By-Law No. 01-2007*; the *Haisla Nation Property Assessment and Taxation Amendment By-Law 01-2011*; and the *Haisla Nation Property and Taxation Amendment By-Law 01-2017*.

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 *Haisla Nation Rates By-Law, 2020*.
2. Pursuant to Section 11 of the *Haisla Nation Property Assessment and Taxation By-Law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached and forms part of the 2020 Rates By-Law.

This Resolution was consented to at a duly convened meeting of
Haisla Nation Council on June 18, 2020

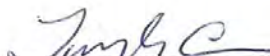
A quorum for Haisla Nation Council consists of six (6) Council Members.



Haisla Nation Rates By-Law, 2020 continued.....

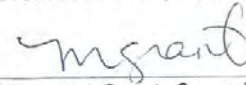

Crystal Smith, Chief Councillor

Arthur Renwick, Deputy Chief Councillor


Taylor Cross, Councillor


Brenda Duncan, Councillor

Dayna Grant, Councillor


Margaret Grant, Councillor

Harvey Grant Jr., Councillor

Raymond Green, Councillor


Jonah Keith Nyce, Councillor

Joseph Starr, Councillor


Kevin Stewart, Councillor



Haisla Nation Rates By-Law, 2020 continued.....

SCHEDULE "A"

The Council of the Haisla Nation hereby adopts the following taxation rates for the 2020 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 17 of the <i>Haisla Nation Property Assessment and Taxation By-Law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Haisla Nation Property Assessment and Taxation By-Law</i> .
Class 1 - Residential	
Land or Improvements/Other	4.62778
Land with Improvements/Other	4.62778
Class 2 – Utilities	45.82067
Class 4 - Major Industry	32.74536
Class 5 - Light Industry	30.00000
Class 6 - Business and Other	13.15235
Class 8 - Recreation/Non-Profit Organization	13.70007



Halfway River First Nation
DISEASE RESPONSE BYLAW
Bylaw No. 2020-01

WHEREAS:

- A. Sections 81(1)(a), (b) (c), (d), (h), (p), (p.1), (q) and (r) of the *Indian Act*, R.S.C. 1985, c. I-5, empower the Council of the Halfway River First Nation (the "Council") to make Bylaws to provide for the health of residents on the reserve of Halfway River First Nation, the prevention of the spreading of contagious and infectious diseases, the regulation of traffic, the observance of law and order, the prevention of disorderly conduct and nuisances, the use of buildings, the removal and punishment of persons trespassing on reserve or frequenting the reserve for prohibited purposes, and the residence of Members and other persons on the Reserve, in addition to matters arising out of or ancillary to the exercise of powers under this section and the imposition of a penalty for the violation of any such bylaw;
- B. Outbreaks of contagious and infectious diseases pose a serious and immediate threat to the health, safety and lives of members of Halfway River First Nation and residents of the Reserve, especially to Elders, people with underlying health conditions, and other vulnerable community members, and require the prompt coordination of action or special regulation of persons or property to protect the health, safety, well-being and lives of people;
- C. The Council desires to make a Bylaw to authorize the declaration of a state of emergency in respect of a contagious and infectious disease and the making of orders by the Council to prevent the spreading of such a disease and provide for the health of residents on reserve.

NOW THEREFORE the Council of the Halfway River First Nation hereby enacts the following Bylaw:

Part 1 – Title, Interpretation, and Application

1.0 Short Title

- 1.1 This Bylaw may be cited as the "*Halfway River First Nation Disease Response Bylaw*".

2.0 Interpretation

- 2.1 In this Bylaw:

"**Communicable Disease**" means a contagious and infectious disease that poses a risk of significant harm to public health;



"**Council**" means the Chief and Council of the Halfway River First Nation as defined in the *Indian Act* and lawfully elected in accordance with the *Indian Act* or custom election code, as the case may be;

"**Disease Emergency**" means an urgent and critical situation of a temporary nature involving or relating to a Communicable Disease that poses a serious and immediate threat to the health, safety or lives of members of Halfway River First Nation or residents of the Reserve;

"**Halfway River First Nation**" means the Halfway River First Nation, a band within the meaning of the *Indian Act*;

"**Indian Act**" means the *Indian Act*, RSC 1985, c. I-5, as amended;

"**Member**" means a person whose name appears on the Halfway River First Nation membership list or who is entitled to have their name appear on the Halfway River First Nation membership list;

"**Officer**" means:

- (a) any peace officer or other person charged with the duty to preserve and maintain the public peace; and
- (b) any bylaw enforcement officer or other person appointed by the Council in writing to enforce this Bylaw;

"**Order**" means an order made by the Council under section 5.1 of this Bylaw;

"**Reserve**" means Halfway River Indian Reserve No. 168, any land held for the use and benefit of the Halfway River First Nation pursuant to section 36.1 of the *Indian Act*, and any future Reserve set aside by Her Majesty for the use and benefit of the Halfway River First Nation;

"**Resolution**" means a decision made at a duly convened meeting of a quorum of Council and recorded in writing;

- 2.2 Unless the context otherwise clearly indicates, words used in the singular include the plural, the plural includes the singular, and the neuter gender includes the masculine and the feminine.

3.0 Application

- 3.1 This Bylaw applies to the Reserve.
- 3.2 This Bylaw applies to all persons, including Members.



Part 2 – Declaration of Disease Emergency

4.0 Declaration

- 4.1 When the Council believes, on reasonable grounds, that a Disease Emergency exists and necessitates the taking of special temporary measures for dealing with the Disease Emergency, the Council may, by Resolution, so declare.
- 4.2 A declaration of a Disease Emergency shall specify:
- (a) the state of affairs constituting the Disease Emergency; and
 - (b) if the Disease Emergency does not extend to the whole of the Reserve, the area of the Reserve to which the emergency extends.
- 4.3 A declaration of a Disease Emergency expires at the end of ninety (90) days unless the declaration is previously revoked or continued by a Resolution of the Council.
- 4.4 A declaration of a Disease Emergency may be continued more than once pursuant to section 4.3.

Part 3 – Protective Orders

5.0 Orders

- 5.1 While a declaration of a Disease Emergency is in effect, the Council may, by Resolution, make such Orders with respect to the following matters as Council believes, on reasonable grounds, are necessary for the protection of the health or safety of individuals:
- (a) regulation or prohibition of entry into or presence on the Reserve or specified areas within the Reserve, including public spaces, buildings, and business establishments;
 - (b) establishment of curfews or prohibited hours relating to entry into or presence within any specified area within the Reserve;
 - (c) regulation or prohibition of travel or movement to or from, or within, any specified area within the Reserve;
 - (d) closure of or restriction of the hours of operation or number of persons permitted to enter or be present in public facilities, businesses or other premises on the Reserve;
 - (e) regulation or prohibition of gatherings of people, including the size, location and other conditions of such gatherings;
 - (f) regulations requiring individuals to take preventive measures that are reasonably necessary to stop or slow the spread of a Communicable Disease, including:



- (i) limiting physical proximity to other individuals (social or physical distancing);
- (ii) self-isolation or quarantine;
- (iii) restricting the visiting of other individuals;
- (iv) wearing face masks or other personal protective equipment;
- (g) compliance with orders or recommendations of the Chief Public Health Officer of Canada or the Provincial Health Officer of British Columbia;
- (h) establishment of facilities for the care, welfare, safety and shelter of individuals, including emergency shelter; and
- (i) appointment of one or more Officers to enforce this Bylaw, including any limitations on the powers or duties of such an Officer.

6.0 Coming into Force

- 6.1 An Order comes into force on the day it is adopted by Council unless a later day is specified in the Order.

7.0 Publication of Orders

- 7.1 Upon the coming into force of an Order under this Bylaw, Council shall:
- (a) post the Order on the Halfway River First Nation website, to remain until such date as the Order expires or is repealed;
 - (b) post the Order in a public area in the Halfway River Band Office including a notice containing the date that this Bylaw is in force; and
 - (c) provide notice of the Order to the Officers who will help to enforce it.

8.0 Duration

- 8.1 An Order made under this Bylaw will remain in force until the earlier of any expiration date specified in the Order or the expiry of the declaration of Disease Emergency under which the Order was made.

Part 4 – Enforcement and Penalties

9.0 Inspection

- 9.1 An Officer may stop a person or vehicle, enter a vehicle or place and inspect a vehicle or place to monitor or confirm compliance with a provision of this Bylaw or an Order including, without limitation, to determine whether:
- (a) a person is permitted to enter or be on the Reserve or a specified area within the Reserve, including by requesting appropriate written or verbal confirmation that the person meets any criteria set out in an Order;



- (b) a gathering of people or the occupancy in a home or building on the Reserve contravenes any provision of an Order; or
- (c) a person must comply with any preventive measure required by an Order, including quarantine, self-isolation, or the wearing of personal protective equipment.

9.2 Before entering a vehicle or place to conduct an inspection in accordance with section 9.1, an Officer must take reasonable steps to notify the owner or occupier of the vehicle or place and to obtain their consent to enter, except that an Officer can conduct an inspection without providing notice if

- (a) providing notice would not be reasonably possible or practical in the circumstances, or
- (b) in the case of determining compliance with an Order, providing notice would frustrate the purposes of the inspection.

10.0 Orders by Officers

10.1 An Officer may order a person to do or not do anything that the Officer reasonably believes is necessary to:

- (a) determine whether an Order is being complied with;
- (b) prevent or stop the risk of exposure to a Communicable Disease, or to mitigate the harm or prevent further harm from exposure to a Communicable Disease; or
- (c) bring the person into compliance with an Order.

10.2 Without limiting the generality of section 10.1, Officers may:

- (a) order any person not to enter or to immediately leave the Reserve or a specified area within the Reserve;
- (b) order the attendees of a gathering to disperse;
- (c) order any person who is not permitted to occupy a home or building to leave the home or building immediately; or
- (d) order any person to comply with any preventive measure required by an Order, including quarantine, self-isolation, or the wearing of personal protective equipment.

10.3 Where a person who has been ordered to leave the Reserve or a specified area of the Reserve fails or refuses to do so, an Officer may take such reasonable measures as may be necessary to remove the person from the Reserve.

11.0 Warnings

11.1 Subject to the terms of an Order, an Officer may give a warning to a person who has contravened a provision of an Order.



- 11.2 Where an Officer has given a warning to a person who has contravened a provision of an Order, the Officer shall notify Council and shall provide to Council the person's name and the location, date and time at which the warning was given.

12.0 Offences

- 12.1 A person commits an offence who:
- (a) contravenes any provision in an Order;
 - (b) disregards a warning given by an Officer;
 - (c) interferes with or obstructs an Officer who is exercising their enforcement powers under an Order or this Bylaw; or
 - (d) fails to comply with an Officer's order enforcing an Order or this Bylaw.
- 12.2 Each day that a commission of an offence persists constitutes a separate offence.
- 12.3 The offences created by this Bylaw are in addition to, and do not replace, any applicable provincial or federal offences.
- 12.4 Proceedings alleging a contravention of this Bylaw or an Order made under this Bylaw may be conducted as proceedings in respect of offences under the *Halfway River First Nation Law and Order By-law*, By-law No. 2016-001, as amended.

13.0 Penalties

- 13.1 A person who commits an offence under this Bylaw is liable on summary conviction to a fine not exceeding one thousand dollars (\$1,000) or imprisonment for a term not exceeding thirty (30) days, or both.

Part 5 – General

14.0 No Liability

- 14.1 None of the Council, Members, employees, representatives or agents of any of Halfway River First Nation or Council are liable for any damages or other loss, including economic loss, sustained by any person, or to the property of any person, as a result of neglect or failure, for any reason, to discover or detect any contravention of this Bylaw or any Order made under this Bylaw, or from the neglect or failure, for any reason or in any manner, to enforce this Bylaw or any Order made under this Bylaw.

15.0 Compliance with Other Laws

- 15.1 Compliance with this Bylaw or with an Order made under this Bylaw shall not relieve a person from having to comply with the requirements of any other applicable law or legal requirement.



16.0 Severability

- 16.1 If a court of competent jurisdiction determines that a provision of this Bylaw or any Order made under this Bylaw is invalid for any reason, then the provision shall be severed from the Bylaw and the validity of the remaining provisions of this Bylaw or the Order made under this Bylaw shall not be affected.

17.0 Amendment

- 17.1 This Bylaw may be amended by a quorum of Council at a duly convened meeting of Council.

18.0 Publication

- 18.1 Upon the adoption of or any amendment to this Bylaw, Council shall:

- (a) publish the Bylaw in the First Nation Gazette; and
- (b) post the Bylaw on the Halfway River First Nation website, to remain until such date as the Bylaw expires or is repealed;

19.0 Coming into Force

- 19.1 This Bylaw comes into force after it is executed by a quorum of Council of Halfway River First Nation and on the date that the Bylaw is first published in either the *First Nations Gazette* or on Halfway River First Nation's website.

A quorum of Council is four (4) members.

The following members of the Council, constituting a majority, voted in favour of this Bylaw at a duly convened meeting held this 10th day of November, 2020:

Chief Darlene Hunter

Councillor Joyce Achla
Councillor Maizie Metecheah
Councillor Lori Ann Wokeley
Councillor Linda Brady
Councillor William Field
Councillor Gerry Hunter



Katzie First Nation COVID-19 Community Protection Bylaw

A bylaw to reduce the risk from the COVID-19 pandemic in Katzie First Nation

December 1, 2020



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WHEREAS:

- A. Katzie 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. A communicable disease known as COVID-19 has been declared by the World Health Organization to be a global pandemic and has arrived in British Columbia. COVID-19 is caused by a highly infectious virus known as SARS CoV-2. A person who is infected with SARS CoV-2 can infect other people with whom the infected person is in contact;
- C. Katzie First Nation faces certain challenges, including substandard housing conditions, high levels of underlying health conditions, low incomes in many households and limited access to medical services that make it particularly vulnerable to an outbreak of COVID-19;
- D. SARS CoV-2 and COVID-19 pose a serious and immediate threat to the health, safety and lives of the people of Katzie First Nation, and especially to Elders, people with underlying health conditions and other vulnerable community members, and require the prompt coordination of action or special regulation of persons or property to protect the health, safety, well-being and lives of people;
- E. The threat to Katzie First Nation Elders is an existential threat to the culture of Katzie First Nation and its continued existence. Our Elders are vitally important to Katzie First Nation culture and well-being. They play a crucial role in traditional cultural activities. They are the knowledge keepers and teachers for Katzie First Nation; sharing our laws, traditions, practices, language, culture, values and lessons with younger generations and guiding our culture and decision-making.
- F. Canada's Chief Public Health Officer (CPHOC) and the British Columbia Provincial Health Officer (BCPHO) have made orders and recommendations designed to prevent and reduce the spread of SARS CoV-2, including requiring social (physical) distancing and limiting the size of gatherings;
- G. Council has an obligation to protect Katzie First Nation members and residents, particularly Elders, children and other vulnerable community members, and to enforce the orders and recommendations of the CPHOC and the BCPHO, and reasonably believes that urgent action is required to protect Katzie First Nation from the spread of SARS CoV-2 and a COVID-19 outbreak;
- H. Sections 81(1)(a), (c), (d), (p), (p.1), (q) and (r) of the *Indian Act* empower Council to pass bylaws to provide for the health of residents on the reserve, the observance of law and order, the prevention of disorderly conduct and nuisances, the removal and punishment of persons trespassing on reserve or frequenting the reserve for prohibited purposes, the residence of Members and other persons on the Reserve, and for matters arising out of or

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ancillary to the exercise of powers under this section and the imposition of a penalty for the violation of any such bylaw;

- I. In accordance with the need for physical distancing, Council is holding its meeting to review and approve this bylaw remotely by video and teleconference.

Now Therefore the Council of Katzie First Nation at a duly convened meeting enacts the following Bylaw:

PART 1

1. NAME

- 1.1 This Bylaw may be cited as the Katzie First Nation COVID-19 Community Protection Bylaw.

PART 2

2. PUBLICATION OF BYLAW

- 2.1 Upon enacting this Bylaw, Council shall:
 - (a) publish the Bylaw in the First Nation Gazette;
 - (b) post the Bylaw on a Katzie First Nation internet page, to remain until such date as it is repealed;
 - (c) post the Bylaw in a public area in the Katzie First Nation Administration Building including a notice containing:
 - (i) the date that this Bylaw is in force; and
 - (ii) a summary of this Bylaw.

PART 3

3. INTERPRETATION

- 3.1 In this Bylaw:

“BCPHO” means the Provincial Health Officer of British Columbia

“Bylaw” means this Katzie First Nation COVID-19 Community Protection Bylaw

“CPHOC” means the Chief Public Health Officer of Canada

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“Council” means the duly elected Chief and Council of Katzie First Nation

“Emergency Services” means the services provided by public organizations that respond to and deal with emergencies when they occur, including without limitation, law enforcement services, emergency medical services, firefighting services, child and family services, and search and rescue services.

“Indian Act” means the federal *Indian Act*, R.S.C. 1985, c. I-5, as amended.

“Member” means a person whose name appears on the Katzie First Nation membership list, or who is entitled to have their name appear on the Katzie First Nation membership list

“Officer” means

- (a) any person designated in writing by Council to enforce this Bylaw;
- (b) any person designated in writing by the BCPHO;
- (c) R.C.M.P. officers; and
- (d) any other person charged by Canada or British Columbia with the duty to preserve and maintain the public peace in accordance with their laws

“Permanent Resident” means a person who has the right to reside on the Reserve on a permanent basis and who is ordinarily resident on the Reserve.

“Prohibited Purposes” means any of the following activities conducted on the Reserve by any person, including a Member or Permanent Resident:

- (a) hawking or peddling of wares or merchandise without a valid license or permit;
- (b) loitering;
- (c) soliciting financial assistance;
- (d) participating in gatherings of people prohibited under this Bylaw; or
- (e) dealing, trafficking or delivering alcohol or drugs to any person, except if they are being delivered as part of an essential health service (e.g. managed alcohol program, prescription delivery).

“Protective Measures” means all those protective measures intended to reduce or prevent the spread of COVID-19 as set out in Part 5 of this Bylaw;

“Reserve” means all those tracts of land set apart by Canada for the use and benefit of Katzie First Nation and includes Barnston Island 3, Graveyard 5, Katzie 1, Katzie 2, Pitt Lake 4.

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“Unauthorized Person” means a person who meets none of the criteria in section 5.2 of this Bylaw and has not received permission by Council pursuant to section 5.3, or who has been designated by Council as an Unauthorized Person in accordance with section 5.5 of this Bylaw, and is therefore not permitted to be on the Reserve.

“Katzie First Nation” means the Katzie First Nation, a band within the meaning of section 2 of the *Indian Act*.

- 3.2 Unless the context otherwise clearly indicates, words used in the singular include the plural, the plural includes the singular, and the neuter gender includes the masculine and the feminine.

PART 4

4. APPLICATION OF BYLAW

Bylaw applicable to Reserve

- 4.1 This Bylaw applies to the Reserve.

Bylaw applicable to Members and non-Members

- 4.2 This Bylaw applies to all persons, including Members.

PART 5

5. PROTECTIVE MEASURES

Restrictions on access to the Reserve

- 5.1 No person is permitted on the Reserve, or any part of it, if that person is frequenting the Reserve for a Prohibited Purpose.
- 5.2 A person may only enter or be present on the Reserve if they are:
- (a) a Member
 - (b) a Permanent Resident;
 - (c) providing Emergency Services;
 - (d) conducting urgent appliance or home repairs for a Permanent Resident;

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- (e) delivering goods to a home or business on the Reserve, except not alcohol or drugs unless they are being delivered as part of an essential health service (e.g. managed alcohol program, prescription delivery);
 - (f) caring for a Permanent Resident;
 - (g) conducting maintenance or repairs on utilities or public infrastructure (e.g. hydro, phone, internet, snowplowing, garbage removal); or
 - (h) providing other essential services or work for Katzie First Nation at Katzie First Nation's request.
- 5.3 Council may approve a request made in writing for a person to enter or be present on the Reserve for a reason not specified in section 5.2.
- 5.4 A person who meets none of the criteria in section 5.2 and who has not received permission of Council pursuant to a written request made under section 5.3 is not allowed to enter or be present on the Reserve and is an Unauthorized Person.
- 5.5 Despite sections 5.2 and 5.3 Council may designate a person to be an Unauthorized Person where the person meets one of the criteria in section 5.2 or has received permission of Council pursuant to a written request made under section 5.3 and Council has determined the person to be a threat to the health and safety of Katzie First Nation and Members because the person, has contravened an order of an Officer made under this Bylaw and Council has a reasonable belief that the person will continue the contravention.

Restrictions and Closure of Public Facilities

- 5.6 Council may order closure or restrictions on access to community facilities on the Reserve, including schools, playgrounds, recreational buildings and cultural buildings.

Restrictions on Businesses

- 5.7 Council may make orders restricting the hours of operation and number of persons entering businesses or other premises on Reserve.

Compliance with Orders of the CPHOC and BCPHO

- 5.8 All persons present on Katzie First Nation Reserves must strictly comply with any order, recommendation or guidance of the CPHOC or BCPHO made in relation to the COVID-19 outbreak from time to time, including orders, recommendations and guidance related to the following:
- (a) Travel restrictions;



- (b) Self-isolation and/or quarantine;
- (c) Prohibitions on gatherings;
- (d) Staying home;
- (e) Restricting visitors;
- (f) Social (physical) distancing; and
- (g) Wearing face masks or other personal protective equipment when in public.

Council May Order Increased Protective Measures

5.9 Council may:

- (a) impose restrictions on the criteria in section 5.2 further limiting the class of persons who may be present on the Reserve,
- (b) issue orders requiring Protective Measures on the Reserve that are more stringent than an order, recommendation or guidance of the CPHOC or BCPHO,

if Council determines such restrictions and requirements are reasonable and necessary to protect the health and safety of Katzie First Nation, Members or the public.

PART 6

6. ENFORCEMENT AND PENALTIES

Inspection

6.1 An Officer may do one or more of the following for the purposes of an inspection:

- (a) be accompanied or assisted by a person who has special, expert or professional knowledge of a matter relevant to the inspection;
- (b) require a person to produce relevant records or things in the person's possession or control;
- (c) inspect, copy or remove relevant records or things;
- (d) require a person to stop engaging in an activity, or stop the operation of a thing;
- (e) make records in respect of a person, place or thing;

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- (f) require that a place or thing not be altered or disturbed for a reasonable period of time;
 - (g) question a person whom the Officer reasonably believes to have relevant information;
 - (h) make an order necessary for the purpose of exercising a power of inspection.
- 6.2 Subject to Section 103(4) of the *Indian Act*, an Officer may stop a person or vehicle, enter a vehicle or place and inspect a vehicle or place to monitor or confirm compliance with a provision of this Bylaw including, without limitation, to determine whether:
- (a) a person is allowed to enter or be on the Reserve, including by requesting appropriate written or verbal confirmation that the person meets one of the criteria in section 5.2 or that they have permission of Council under section 5.3;
 - (b) a person is frequenting the Reserve for a Prohibited Purpose;
 - (c) a person has been designated an Unauthorized Person by Council under section 5.5
 - (d) a gathering of people or occupancy in a home or building on Reserve exceeds the number specified in any order of the CPHOC or BCPHO prohibiting gatherings;
 - (e) a person should be quarantined or self-isolating in accordance with an order of the CPHOC or BCPHO;
 - (f) a person is in compliance with any order of Council made pursuant to section 5.9.
- 6.3 An Officer may conduct an inspection at any reasonable hour. Before entering a vehicle or place to conduct an inspection in accordance with section 6.1 and 6.2, an Officer must take reasonable steps to notify the owner or occupier of the vehicle or place and to obtain their consent to enter, except that an Officer can conduct an inspection without providing notice if
- (a) providing notice would not be reasonably possible or practical in the circumstances, or
 - (b) in the case of a Protective Measure, providing notice would frustrate the purposes of the inspection.

Orders

- 6.4 An Officer may order a person to do or not do anything that the Officer reasonably believes is necessary to

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- (a) determine whether Protective Measures are being followed as required under this Bylaw,
- (b) prevent or stop the risk of exposure to COVID-19, or to mitigate the harm or prevent further harm from exposure to COVID-19, or
- (c) bring the person into compliance with this Bylaw.

6.5 Without limiting the generality of section 6.4, Officers may:

- (a) order any person who is frequenting the Reserve for a Prohibited Purpose to immediately leave the Reserve;
- (b) order any Unauthorized Person not to enter or to immediately leave the Reserve;
- (c) where a gathering of people on Reserve exceeds the number specified in any order of the CPHOC or BCPHO prohibiting gatherings, order the attendees of the gathering to disperse;
- (d) order any person who should be under quarantine or self-isolating in accordance with an order of the CPHOC or BCPHO to comply with the terms such order, including by wearing a mask and staying home;
- (e) order any person who is in contravention of an order made by Council pursuant to section 5.9 to take such steps as are required to bring that person into compliance with the order.

6.6 Where a person who has been ordered to leave the Reserve fails or refuses to do so, an Officer may take such reasonable measures as may be necessary to remove the person from the Reserve.

Offences

- 6.7 No person may interfere with or obstruct an Officer who is exercising their enforcement powers under this Bylaw or fail to comply with an Officer's order enforcing this Bylaw.
- 6.8 A person who contravenes any of the Protective Measures under this Bylaw, including any order of Council made pursuant to this Bylaw, or who breaches section 6.7 commits an offence.
- 6.9 Where an act in contravention of this Bylaw continues for more than one day, each day on which the offence is committed will be deemed a separate offence and may be punished as such.

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- 6.10 The offences created by this Bylaw are in addition to, and do not replace, any applicable provincial or federal offences.

Penalties

- 6.11 Where a Member has committed an offence under this Bylaw, Council may review the circumstances of the offence and may make decisions regarding the appropriate penalties for the offence, including whether to:
- (a) undertake restorative justice measures consistent with Katzie First Nation traditions and cultural protocols; or
 - (b) pursue a summary conviction and impose penalties in accordance with section 6.12.
- 6.12 A person who commits an offence under this Bylaw is liable on summary conviction to a fine of up to one thousand dollars (\$1,000.00), imprisonment for up to thirty (30) days or to both pursuant to section 81(1)(r) of the *Indian Act*.

PART 7

7. GENERAL

No Liability

- 7.1 None of Katzie First Nation Council, Members, employees, representatives or agents of any of Katzie First Nation or Council are liable for any damages or other loss, including economic loss, sustained by any person, or to the property of any person, as a result of neglect or failure, for any reason, to discover or detect any contravention of this Bylaw or from the neglect or failure, for any reason or in any manner, to enforce this Bylaw.

Compliance with Other Laws

- 7.2 Compliance with this Bylaw shall not relieve a person from having to comply with the requirements of any other applicable law or legal requirement.

Severability

- 7.3 If a court of competent jurisdiction determines that a provision of this Bylaw is invalid for any reason, the provision shall be severed from the Bylaw and the remaining provisions of this Bylaw shall remain in full force and effect.



PART 8

8. COMING INTO FORCE AND DURATION

- 8.1 This Bylaw comes into force the day it is adopted by Council. As soon as the Bylaw is approved, it will be posted on the Katzie First Nation website and in prominent locations on the Reserve and it will be shared with the Officers who will help to enforce it.
- 8.2 This Bylaw will remain in force until the earlier of these events:
- (a) Council repeals it; or
 - (b) the CPHOC and BCPHO declare that Protective Measures are no longer necessary or recommended to deal with COVID-19.

PART 9

9. AMENDMENTS

- 9.3 This Bylaw may be amended by a quorum of Council at a duly convened meeting of Council. Council will promptly post the amended Bylaw on the Katzie First Nation website and in prominent locations on the Reserve, and it will share the amended Bylaw with the Officers who are helping to enforce it.

BE IT KNOWN that this Bylaw entitled the *Katzie First Nation COVID-19 Community Protection Bylaw* is hereby enacted by a quorum of Council at a duly convened meeting of Council of Katzie First Nation held on December 1, 2020.

Quorum (3)

(Chief)

(Councilor)

(Councilor)

(Councilor)



KWIKWASUT'INUXW HAXWA'MIS FIRST NATION COMMUNITY SAFETY AND ORDER BY-LAW

WHEREAS Section 81(1) of the *Indian Act*, R.S.C. 1985, c. I-5, as amended (the “*Indian Act*”) authorizes the Band Council to enact by-laws for the removal and punishment of persons trespassing on the Reserve lands or frequenting the Reserve lands for prohibited purposes and for the residence of Band members and other persons on Reserve lands and for the observance of law and order and for the prevention of disorderly conduct and nuisance on Reserve Lands;

AND WHEREAS the Kwikwasut'inuxw Haxwa'mis First Nation (“KHFN”) Council seeks to maintain and protect the safety, health and order of the KHFN community;

AND WHEREAS it is deemed expedient and in the interest of the KHFN to pass this by-law.

NOW THEREFORE, the Council enacts the following by-law:

1.0 Definitions:

“**Band**” means the KHFN First Nation;

“**Committee**” means the committee to consist of Band Members created by the Council in accordance with the provisions of this by-law for the purpose of reviewing and deciding whether a Member should be prohibited from the Reserve in accordance with this bylaw;

“**Council**” means the duly elected KHFN Council as defined in the *Indian Act*;

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“**Member**” means a person who is included or is entitled to be included as a member of the KHFN and who is over the age of 16 years;

“**Officer**” means any police officer, constable or other Member charged with the duty to preserve and maintain the public peace, and any by-law enforcement officer or other Member appointed by the Council for the purpose of maintaining law and order on the Reserve and includes any member of the RCMP;

“**Personal Property**” means all personal property situate on the Reserve and belonging to a Member prohibited pursuant to this by-law;

“**Petition**” means a petition signed by not less than 10 Members who reside on a Reserve requesting that the Committee hold a hearing under section 4 to decide if a Member should be prohibited from the Reserve under this By-law;

“**Reserve**” and “**the Reserve**” means Gwayasdums IR #1.

2.0 **Committee**

2.1 The Council shall create a Committee to consider and deal with the prohibition from the Reserve of Members pursuant to section 3. The Committee shall be comprised of at least 3 Band Members.

2.2 Upon receipt of a Petition, the Committee shall have the authority to hold a hearing to determine whether a Member should be prohibited from the Reserve under section 3. The Committee shall further be authorized to set conditions for prohibition, including, without limitation, the date by which the Member must vacate the Reserve, the length of the prohibition and the terms, if any, for visitation or re-entry by the Member who has been prohibited.

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3.0 **Grounds for Prohibition**

3.1 After a hearing, the Committee may, at its sole discretion, decide to prohibit a Member from the Reserve if the Committee is satisfied that the Member has:

- (i) been convicted of an indictable offence involving harm to another person including drug offences; and/or
- (ii) poses a risk to the safety of other Members.

4.0 **Hearing**

4.1 At least 14 days prior to a hearing, the Committee shall:

- (a) give written notice (the “Notice”) to any Member being considered by the Committee for prohibition of the time, date and place of the hearing and inform the Member being considered that he or she has a right to appear and be heard at the hearing; and
- (b) post in the Band Office a copy of the Notice.

4.2 At the hearing the Committee shall:

- (a) provide the Member being considered with an opportunity to present evidence and to make oral and written representations, or both, on the issue of whether or not the Member should be prohibited from the Reserve; and
- (b) provide any Member present at the hearing with an opportunity to be heard.

4.3 The Committee may consider any evidence presented at the hearing in any form the Committee deems appropriate.

4.4 The Committee may make rules of procedure governing hearings held under this by-law.

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5.0 Decision

- 5.1 The Committee shall render its decision in writing and deliver a copy of the written decision to the affected Member no later than 10 days after the hearing is completed.
- 5.2 The Committee shall post a copy of the decision in the Band Office within 2 days of delivering a copy of the decision to the affected Member.
- 5.3 The Committee's written decision shall include the reasons for the Committee's decision.

6.0 Appeal

- 6.1 Any Member who is prohibited from the Reserve as a result of a decision of the Committee may appeal the decision to the Council by delivering written notice of appeal to the Council within 48 hours of the decision having been delivered in accordance with section 5.1 of this by-law.
- 6.2 Upon receiving written notice of appeal, the Council shall review the decision of the Committee in such manner as the Council in its sole discretion sees fit and shall render a final decision that upholds, reverses or varies the terms of the Committee's decision.
- 6.3 The Council shall render its final decision in writing and deliver a copy of the written decision to the affected Member no later than 7 days after receiving written notice of appeal in accordance with section 6.1 of this by-law.
- 6.4 If the Committee's decision is upheld by Council on appeal, the Member must vacate the Reserve by the date stipulated in the Committee's decision or a date specified by Council in its final decision.

7.0 Implementation of Prohibition Decision

- 7.1 If the Committee's decision provides for the prohibition of a Member from the Reserve, the Committee's decision shall set out a date by which the Member must vacate the Reserve. The date by which the Member must vacate the Reserve shall be no less than 10

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days from the date the Committee's decision was delivered to the Member pursuant to section 5.1 of this by-law.

7.2 If the Committee's decision provides for the prohibition of a Member from the Reserve, the Committee's decision shall set out the length of time for which the prohibition is effective. If the Committee's decision does not set out the length of time for which the prohibition is effective, then the prohibition shall be deemed permanent.

7.3 Any Member prohibited by the Committee must remove all Personal Property from the Reserve by the date the Member is required to vacate the Reserve pursuant to section 7.1 of this by-law.

7.4 Any Member leaving Personal Property on the Reserve after the time given for the Member to vacate is deemed to have abandoned the Personal Property.

7.5 Notwithstanding any other provision of this by-law, a Member who has been prohibited under this by-law shall not be entitled to visit the Reserve without the express written permission of the Committee setting out the period of time during which, and the terms and conditions upon which, the Member may visit the Reserve.

7.6 If a Member fails to obey a decision of the Committee or Council, made under this by-law, the Committee or Council may make a further order that the Member is in breach of this by-law. An Officer may enforce any order issued under this section.

8. **Urgent Circumstances**

8.1 The Council has the authority to determine whether a Member should be prohibited from the Reserve in the following circumstances:

(i) the Council receives a Petition regarding the Member; and

(ii) the Council determines that the Member poses an imminent and significant risk to the safety of other Members.

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- 8.2 In the circumstances set out under 8.1, the Council shall further be authorized to set conditions for prohibition, including, without limitation, the date by which the Member must vacate the Reserve, the length of the prohibition and the terms, if any, for visitation or re-entry by the Member who has been prohibited.
- 8.2 Where the Council makes a determination under section 8, the length of prohibition shall not exceed 6 months, or until such time as the decision of the Council can be replaced by the decision of the Committee pursuant to section 3, whichever comes first.
- 8.3 Notice of a prohibition of a Member on Reserve pursuant to the section 8 must be communicated to the Member in writing as soon as practical after the decision has been made.
9. **General**
- 9.1 Any person who violates any of the provisions of this By-law shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding One Thousand Dollars or imprisonment for a term not exceeding thirty days or both fine and imprisonment;
- 9.2 Every person who commits an offence of a continuing nature against this By-law is liable to the penalty or penalties authorized under section 9.1 of this By-law for each day such an offence is continued.
- 9.3 This By-law is subject to the *Indian Act* and regulations made thereunder.
- 9.4 A finding by a court that a provision of this By-law is void or invalid shall not affect the validity of the rest of the By-law.
- 9.5 This By-law may be amended from time to time or repealed by a by-law made in accordance with the *Indian Act*.

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9.7 This By-law shall come into force on December 21, 2020.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the KHFN First Nation this 17th day of December, 2020.


Voting in favour of the By-law are the following members of the Council:




(Member of the Council)



(Member of the Council)



(Member of the Council)



(Member of the Council)

being the majority of those members of the Council of the KHFN First Nation present at the aforesaid meeting of the Council. The quorum of the Council is 3 members.

Number of members of the Council present at the meeting: 4.

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Indigenous Services
Canada

Services aux
Autochtones Canada

I, Minister of Indigenous Services Canada, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following By-law made by Lhoosk'uz Dene Nation in the Province of British Columbia at a meeting held on September 17, 2019.

- ***Lhoosk'uz Dene Nation Financial Administration By-law, 2019***

Dated at Gatineau, Quebec, this 28 day of February, 2020.

Hon. Marc Miller

Canada



LHOOSK'UZ DENE NATION
FINANCIAL ADMINISTRATION BY-LAW,
2019

(2019 Standards)



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WHEREAS:

A. Pursuant to subsection 83(1) of the *Indian Act*, the Council of a first nation may make by-laws for the financial administration of the first nation; and

B. The Council of Lhoosk'uz Dene Nation considers it to be in the best interests of Lhoosk'uz Dene Nation to make a financial administration by-law for these purposes which complies with the standards for financial administration laws established by the First Nations Financial Management Board under the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of Lhoosk'uz Dene Nation enacts as follows:

PART I - Citation

Citation

1. This By-law may be cited as the *Lhoosk'uz Dene Nation Financial Administration By-law, 2019*.

PART II - Interpretation and Application

Definitions

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

"Act" means the *Indian Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 50;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"director of finance" means the person appointed director of finance under section 18;



"Finance and Audit Committee" means the Finance and Audit Committee established under section 11;

"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;

"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 Lhoosk'uz Dene Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"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 23;

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

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the chief administrative officer, director of finance and any other employee of the First Nation designated by the Council as an officer;

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

"special purpose report" means a report described in section 49; and

"strategic plan" means the plan referred to in section 24.

(2) Except as otherwise provided in this By-law, words and expressions used in this By-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 By-law, the definitions in the *Interpretation Act* apply.

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



Interpretation

3.(1) In this By-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 By-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 By-law according to its true spirit, intent and meaning.

(3) Words in this By-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 By-law.

Calculation of Time

4. In this By-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

5. If there is a conflict between this By-law and another First Nation law, other than a code, this By-law prevails.

Scope and Application

6. This By-law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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 By-law.

(2) Subject to this By-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 By-law except the following:

- (a) the approval of Council policies;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this By-law, the Act, or GAAP – except as permitted in subsection 49(2) of this By-law.

(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 ensure that all procedures made under this By-law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and



(b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this By-law 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 and Expenses

9.(1) In this section,

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and



(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If the Council appoints a non-councillor as chair of the Committee,

(a) The Council must send to the chair notices and agendas of all Council meetings,

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

(c) the chair may attend and speak at Council meetings.

Committee Procedures

13. (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 chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.



- (5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet
- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and
 - (b) as soon as practicable 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 By-law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.
- (9) After consultation with the chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
 - (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;
 - (d) review the quarterly financial statements and recommend them to the Council for approval;
 - (e) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
 - (f) carry out any other activities specified by the Council that are not inconsistent with the Committee's duties specified in this By-law; and
 - (g) perform any other duties of the Committee under this By-law.
- (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 By-law.



Audit and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this By-law under section 70 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(f), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer 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 oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (b) to oversee and administer the contracts of the First Nation;
- (c) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (d) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c) taking into consideration the cost of implementing those controls;



(e) to perform any other duties of the chief administrative officer under this By-law; and

(f) to carry out any other activities specified by the Council that are not inconsistent with the chief administrative officer's duties specified in this By-law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this By-law)

(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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 46, the quarterly financial statements required in section 47 and the draft annual financial statements required in section 48;

(e) to prepare the financial components of reports to the Council and of the multi-year financial plan;

(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 actively monitor compliance with the Act, this By-law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;

(i) to evaluate the financial administration systems of the First Nation and recommend improvements;



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

(k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;

(l) to perform any other duties of the director of finance under this By-law; and

(m) to carry out any other activities specified by the chief administrative officer that are not inconsistent with the director of finance's duties under this By-law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

19.(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 chief administrative officer, the director of finance 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 chief administrative officer 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 By-law, the chief administrative officer 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

Policy/Procedure for Conflicts of Interest

20.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

- (a) defining private interests that could result in a conflict of interest;
- (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
- (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this By-law, the Act, any other applicable First Nation law, policies, procedures 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 applicable policies and procedures made under section 20.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.



(4) If it has been determined under this By-law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy; and
- (e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, etc.

22.(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, and
- (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 By-law, the Act, any other applicable First Nation law and any applicable standards,
- (b) comply with all policies and procedures of the First Nation, and
- (c) avoid conflicts of interest and comply with applicable policies and procedures made under section 20.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (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.

(5) If a person contravenes subsection (2) or (3), 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; and
- (e) the council may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 2 - Financial Plans and Annual Budgets

Fiscal Year

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

Strategic Plan

- 24.(1) The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members, and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary.

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan Process

25.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

- (2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.



(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.

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

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan 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 First Nation.

Amendments to Budgets

28.(1) The Council must approve any change to the budget.

(2) Subject to any emergency expenditure referred to in paragraph 32(c), unless there is a substantial and unforeseen 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.



Policy for First Nation Information or Involvement

29. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including any budget deficits; and
- (d) extraordinary expenditures.

DIVISION 3 - Revenues and Expenditures

Financial Institution Accounts

30. The First Nation may establish any accounts in financial institutions as may be necessary and appropriate to manage the First Nation's financial assets.

Budget Approved Expenditures

31. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

32. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which were not anticipated in the budget but which are not expressly prohibited by or under this By-law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 4 - Borrowing

Policies/Procedures for Borrowing

33.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.



(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this By-law.

Borrowing for New Tangible Capital Asset Projects

34. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

Execution of Security Documents

35. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

DIVISION 5 - Risk Management

Management of Business Activity

36.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

37.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 69,

(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 By-law or another First Nation law.

(4) Subject to a resolution described in section 69, the Council must make policies and procedures 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.

Investments

38.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this By-law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

- (a) as specifically approved by the Council, or
- (b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this By-law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the *First Nations Fiscal Management Act* and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

39.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

40.(1) The First Nation may make a loan to a member of the First Nation if

- (a) the loan is made from a program approved by the Council, and
- (b) the program provides for universal accessibility, has published terms and conditions, and is transparent.



(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

41.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

42.(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 41 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.

Risk of Fraud

43. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

44. The Council must establish policies and procedures 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 - Financial Reporting

GAAP

45. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

46.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

47.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance must provide the quarterly financial statements in subsection (1) to the Finance and Audit Committee and the Council 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.

Annual Financial Statements

48.(1) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(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 all the financial information of the First Nation for the fiscal year.

(4) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(6) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 52(1).

Special Purpose Reports

49.(1) The director of finance must prepare 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 9;



- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement with the First Nation.

(2) The director of finance may prepare special purpose reports on a basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

50.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

51.(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.

Assurance Requirements

52.(1) The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end.

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

(3) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 49.

Review of Audited Annual Financial Statements

53.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time 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

54.(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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

55.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements for the previous fiscal year, and
- (b) any special purpose reports referred to in section 49, including the auditor's report.

(4) The chief administrative officer must provide the annual report referred to in subsection (1) to a member of the First Nation as soon as practicable after a request is made by the member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.



DIVISION 7 - Information and Information Technology

Ownership of Records

56. The Council must establish policies and procedures to ensure that 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.

Record Keeping and Maintenance

57. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Information Technology

58. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

59. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 62; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.



Council General Duties

60. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,
- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

61. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

62.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
 - (b) the regular, periodic inspection of First Nation tangible capital assets;
 - (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
 - (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
 - (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2) The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.



Tangible Capital Asset Projects Management

63.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

64. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Miscellaneous

Reports of Breaches and Financial Irregularities, etc.

65.(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 By-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 By-law has been contravened, or
- (d) a person has failed to comply with applicable policies and procedures referred to in section 20,

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 chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

66.(1) If a report is made to the chief administrative officer under subsection 65(3), the chief administrative officer 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 65, 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

67.(1) All reasonable steps must be taken by the chief administrative officer, 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 65 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 65 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 65 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 65; and

(c) concerning the fair treatment of a person against whom a report has been made under section 65.

Liability for Improper Use of Money

68.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this By-law or another First Nation 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

69.(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 and Changes of By-law

70.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this By-law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this By-law that may better serve this objective.

(2) The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendment of this By-law.

Coming into Force

71. (1) This section and the operative portions of sections 1-6, 23, 26, 28, 45-48 and 50-54 of this By-law come into force the day after this By-law is approved by the Minister under section 83 of the Act.

(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 19(1), 20, 21(1-3), 22(2),(3) and (5), 24, 25, 29, 55 and 65-68 of this By-law come into force on January 1, 2021.



(3) Subject to subsections (1) and (2), this By-law comes into force on a date or dates established by resolution of the Council.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 17th day of Sept, 2019, at Quesnel, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Lillian Squinas
Chief Lillian Squinas

Ella Stillas
Councillor Ella Stillas

June Baptiste
Councillor June Baptiste

Violet Boyd
Councillor Violet Boyd

Rosa Chantymman
Councillor Rosa Chantymman



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Musqueam Indian Band, in the Province of British Columbia, at a meeting held on the 8th day of June 2021.

- **Musqueam Indian Band
Property Tax Expenditure Bylaw**

Dated at Ottawa, Ontario, this 30th day of June 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



MUSQUEAM INDIAN BAND

BY - LAW NO. 2021 - 01

MUSQUEAM INDIAN BAND PROPERTY TAX EXPENDITURE - BYLAW

WHEREAS:

The Property Assessment and Taxation Bylaws were made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purposes of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the Property Assessment and Taxation Bylaw), 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 bylaw of the council of the band;

Section 12 of the Property Taxation Bylaw authorizes the making of certain expenditures out of property tax revenue and, in addition, this Taxation Expenditure Bylaw is hereby 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;

NOW BE IT HEREBY RESOLVED that the following bylaw 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 bylaw may be cited for all purposes as the “Property Tax Expenditure Bylaw”.

DEFINITIONS

2. In this bylaw, 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 the Musqueam Indian Band;

“**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, 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” meant the council of the Musqueam Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

“fiscal year” means January 1st of a calendar year through December 31st of the same 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, bylaws 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 bylaw expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 12 of the Property Taxation Bylaw;

“property assessment bylaw” means the Musqueam Indian Band Property Assessment Bylaw approved and passed by council and approved by the Minister, as amended from time to time;

“property taxation bylaw” means the Musqueam Indian Band Property Taxation Bylaw approved and passed by the council and approved by the Minister, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the Property assessment and Taxation Bylaws, 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) sewerage 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 and special reserves being lands that have been set apart for the use and benefit of the Musqueam Indian Band and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the Indian Act;

“surveyor of taxes” means the surveyor of taxes appointed by council under the Musqueam Indian Band Property Assessment and Taxation Bylaws;

“taxation expenditure bylaw” means this Taxation Expenditure Bylaw;

“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 bylaw authorizes the expenditure of property tax revenue by council on behalf of the Musqueam Indian band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this bylaw 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 bylaw expenditures, public works and utility services.



ANNUAL PROPERTY TAX BUDGET

4. (1) On or before October 31st in each fiscal year, the surveyor of taxes 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 endeavour to consider such budget and resolution on or before December 15th 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 bylaw.
- (3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this bylaw 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 bylaw shall have the effect of amending subsection 12 of the Property Taxation Bylaw or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

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 surveyor of taxes shall administer this bylaw.

BYLAW REMEDIAL

7. This bylaw 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 bylaw but shall be construed as being inserted for convenience of reference only.



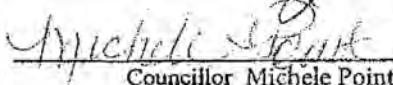

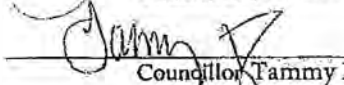


- (2) A finding by a court of competent jurisdiction that a section or provision of this bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole.
- (3) Where a provision in this bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
- (4) In this bylaw words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This bylaw shall come into force immediately upon being approved by the Minister.

This bylaw is hereby enacted by Council at a duly convened meeting held on the 08 day of 06 2021.

 _____ Chief Wayne Sparrow	 _____ Councillor Gordon Grant
 _____ Councillor Michele Point	 _____ Councillor Jordan Point
_____ Councillor	 _____ Councillor Tammy Harkey
_____ Councillor	_____ Councillor
_____ Councillor	_____ Councillor
_____ Councillor	_____ Councillor

in:\nation\2021\fac\expenbylaw21-01



**MUSQUEAM FIRST NATION
ANNUAL EXPENDITURE LAW, 2021**

**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$2,101,572.48
2. Moneys from Reserve Funds	
a. Operating Fund	\$260,529.00
b. Capital Fund	\$800,000.00
3. Other Revenue	
BC Hydro	\$8,000.00
Garbage	\$29,152.00
GVRD Grant	\$123,646.03
Interest & Penalties	\$5,000.00
Sewer	\$133,002.20
Street Cleaning	\$4,840.00
Water	\$231,299.00
Yard Waste	\$52,096.00
Total Revenues:	\$3,749,136.71

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Tax Administration	\$150,000.00
b. General Administrative	\$125,000.00
c. Legal	\$125,000.00
d. Executive and Legislative	\$110,000.00
e. Public Works Administrative	\$75,000.00
f. Board of Review	\$15,000.00
g. Taxation Office/Equipment	\$10,000.00
h. Tax Appeals	\$6,000.00
2. Protection Services	
a. Community Security	\$150,000.00
b. IT Server Security upgrades	\$60,000.00
3. Transportation	
a. Roads and Streets	\$25,000.00
4. Recreation and Cultural Services	
a. Other Recreation and Culture	\$5,000.00
5. Community Development	
a. Land Rehabilitation and Beautification	\$85,000.00
b. Community Buildings rehabilitation	\$947,000.00
6. Environment Health Services	
e. Sanitary upgrades	\$100,000.00
f. Community Health Services	\$15,000.00
a. Community Buildings	\$160,000.00
b. Road and Grounds	\$130,000.00
c. Emergency Preparedness	\$10,000.00
d. Grounds and Roads Leasehold	\$5,000.00
7. Fiscal Services	
8. Other Services	
f. Assessment Authority	\$45,000.00
b. Social Programs and Assistance	\$5,000.00
e. City Agreement	\$850,000.00
9. Grants	
a. Home owner grants equivalents:	\$8,445.00
10. Contingency Amounts	
Contingency Amount	\$112,691.71
11. Transfers into reserve funds	
a. Capital Fund	\$210,000.00
b. Income Stabilization Fund	\$210,000.00
12. Repayment of moneys borrowed from reserve funds	
Total Expenditures:	\$3,749,136.71

**PART 3: ACCUMULATED SURPLUS/DEFICIT**

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 776,688.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0.00
BALANCE	\$516,159.00

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 year:

a. Vancouver City Service Agreement	\$ 850,000.00
b.	\$

Note: This Budget includes the attached Appendix.

Appendix**Reserve Fund Balances**

[Note to First Nation: This Appendix is required if the First Nation has any reserve funds funded by local revenues. List each reserve fund separately. The beginning balance is the first day of the budget year and ending balance is the last day of the budget year.]

1. Income Stabilisation Fund

Beginning balance as of January 1, 2021 :	\$ 3,675,000.00
Transfers out	
a. to local revenue account:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from local revenue account:	\$ 210,000.00
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of December 31, 2021:	\$ 3,885,000.00

2. Capital Reserve Fund

Beginning balance as of January 1, 2021 :	\$ \$2,738,000.00
Transfers out	
a. to local revenue account:	\$ 800,000.00
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from local revenue account:	\$ 210,000.00
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$
Ending balance as of December 31, 2021:	\$ 2,148,000.00



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant
to section 83 of the *Indian Act*, the following by-law made by the
Musqueam Indian Band, in the Province of British Columbia, at a meeting
held on the 8th day of June 2021.

- **Musqueam Indian Band
2021 Rates Bylaw No. 2021-01**

Dated at Ottawa, Ontario, this 30th day of June 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



MUSQUEAM INDIAN BAND

BYLAW NO. 2021-01

Musqueam Indian Band Rates Bylaw

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 bylaws 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 rising out of or ancillary to such purpose;


AND WHEREAS the Council of the Musqueam Indian Band has duly and properly enacted the Musqueam Indian Band Property Assessment and Taxation Bylaws;

NOW BE IT THEREBY RESOLVED that the following bylaw 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 bylaw may be cited for all purposes as the Musqueam Indian Band 2021 Rates Bylaw No. 2021-01.
2. Pursuant to Section 18.1 of the Musqueam Indian Band Property Taxation Bylaw, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of this Bylaw being rates that are the same as those applied by the City of Vancouver for properties in the City and, in the case of farm land, the same as the Corporation of Delta.
3. This By-law comes into force and effect on approval by the Minister of Indian affairs and Northern Development and replaces any prior Rates Bylaw for 2021.

THIS BY-LAW IS HEREBY DULY ENACTED by Council at a duly called and conducted Council meeting conducted by videoconference on 06-08, 2021, at which the required quorum of 5 Councillors' was present throughout.

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


Chief Wayne Sparrow

Councillor Rosalind Campbell

Councillor Nolan Charles

Councillor Howard E. Grant

Councillor Gordon Grant

Councillor Tammy Harkey

Councillor Richard Sparrow

Councillor Michelle Point

Councillor Nora Stogan

Councillor Brent Sparrow

Councillor Allyson Fraser

1. (Taxation 2021) (Tax rates bylaw)

Musqueam Indian Band Rates Bylaw 2021 [B.C.]



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Soda Creek Indian Band in the Province of British Columbia, at a meeting held on the 29th day of April 2021.

- **Soda Creek Indian Band
Rates By-law 2021**

Dated at Ottawa, Ontario, this 16 day of May 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**SODA CREEK INDIAN BAND
BY-LAW NO. 2021-TX01**

WHEREAS pursuant to the *Indian Act*, R.S.C 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matter arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Soda Creek Indian Band enacted the Soda Creek Indian Band *Property Assessment and Taxation By-law* on November 21, 1997;

NOW 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 *Soda Creek Indian Band Rates By-law 2021*.
2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2021 Rates By-law.

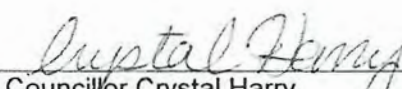
This by-law is hereby enacted by the Council of the Soda Creek Indian Band at a duly convened meeting held on the 29th day of April, 2021.

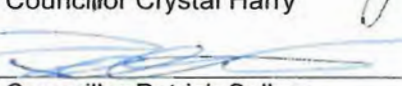
A quorum of Council consists of three (3) members of Council.



Chief Sheri Sellars


Councillor Michael Stinson



Councillor Crystal Harry


Councillor Patrick Sellars



Schedule A

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the year 2021 for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	25.96005
3. Unmanage Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business / Other	0
7. Manage Forest	0
8. Recreational /Non-Profit	0
9. Farm	0



Soda Creek Indian Band
Taxation Department # 121
Budget April 1, 2021 - March 31, 2022

Revenue

	BUDGET
Property Tax Revenue	130,343.00
	0.00
Interest & Penalties for the current fiscal year	0.00
	0.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	0.00
	0.00
Non-Collectable (as yet) BC HYDRO	0.00
Total Revenue	\$ 130,343.00

Expenses

	BUDGET
Expenditures	
Administration Expense	13,034.00
Fiscal Services	
Contribution to Reserve Funds	
Capital Funds - Homes	
Contingency Fund (5%)	
Taxes for other Governments	
Assessment Authority Levy	2,340.00
Protective Services	
911. Fire. First Responder	5,324.00
Environmental Health Services	
Street Lights	114.00
Refuse	2,314.00
Sewer & Water	
Recreational and Cultural Services	
Funeral Services	10,000.00
Program Support	5,861.00
Community Celebrations	4,500.00
Elders Emergency Fund	25,000.00
Community Buildings	
Maintenance	0.00
Other Expenditures	
Public Services Asst	6,856.00
Chief & Council Support	50,000.00
Community Bus	5,000.00
Total Expenses	\$ 130,343.00

Net Budget surplus/(Deficit) 0.00



SQUAMISH NATION SENAKW ZONING BY-LAW NO. 2, 2021

This Bylaw was published and came into force on _____.

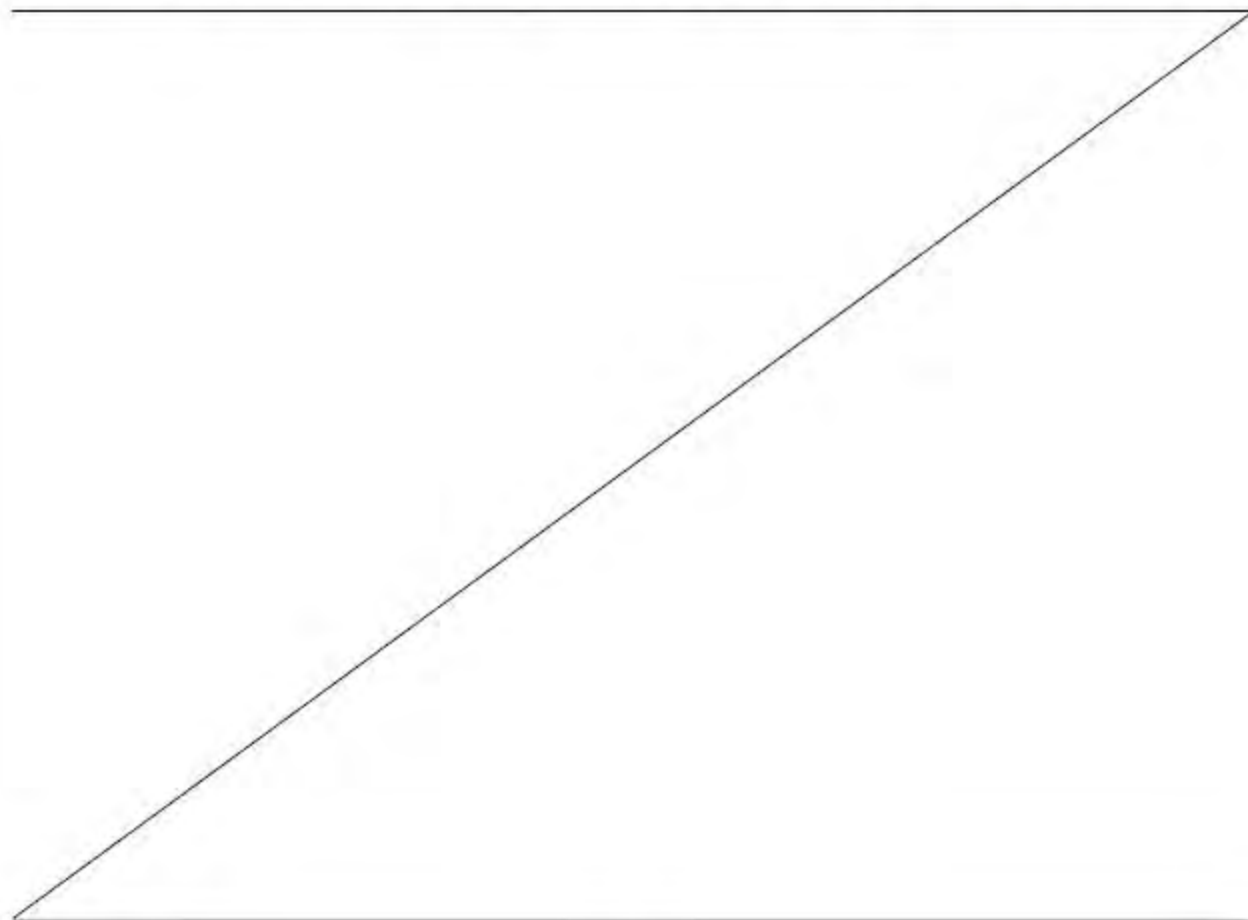


SQUAMISH NATION SENAKW ZONING BY-LAW
(BYLAW NO. 2, 2021)

WHEREAS the Band Council of the Squamish Indian Band deems it to be in the best interests of the Squamish Nation to regulate the use of land within Kitsilano Indian Reserve #6.

NOW THEREFORE the Band Council of the Squamish Indian Band at a duly convened meeting of the Band Council assembled on the 29th day of October, 2020, hereby enacts, pursuant to section 81(1) of the *Indian Act*, R.S.C. 1985, Chapter I-5, as a By-law the following:

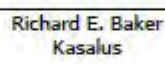
1. Lands within Kitsilano Indian Reserve #6 may only be used for:
 - (a) a purpose that is consistent with any applicable designation under section 38(2) of the *Indian Act*, R.S.C. 1985, Chapter I-5; and
 - (b) high density residential, retail, commercial, including billboard and signage, office, community/amenity and energy generation purposes, including all related infrastructure.





1. This By-law may be cited for all purposes as Squamish Nation Senakw Zoning Bylaw.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Band of Indians this 28th day of January, 2021

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL		320 SEYMOUR BLVD	
	MEETING HELD AT:		NORTH VANCOUVER, B. C.	
	DATED:		January 28, 2021	
	MOVED BY:	Deanna Lewis	SECONDED BY	Jacob E. Lewis III
 <div style="display: flex; justify-content: space-around;"> <div>  Deborah Baker K'ána </div> <div>  Richard E. Baker Kasalus </div> <div>  Chief Ian Campbell Xálek/Sekyú Siyám </div> </div>				
<div style="display: flex; justify-content: space-around;"> <div>  Brandon Darbyshire-Joseph Kátxelacha </div> <div>  Carla George Kwitelut/Kwelaw'ikw </div> <div>  Joshua Joseph Skwetsi7meltxw </div> </div>				
<div style="display: flex; justify-content: space-around;"> <div>  Christopher Lewis Syetágtñ </div> <div>  Deanna Lewis Kákalilh </div> <div>  Jacob E. Lewis III Xayil </div> </div>				
<div style="display: flex; justify-content: space-around;"> <div>  Dustin Rivers Sxwchálten iy Xelsilem </div> <div>  Kristen Rivers Tiyáltelut </div> <div>  Joyce Williams </div> </div>				
<div style="display: flex; justify-content: space-around;"> <div>  Wilson Williams Sxwixwtn </div> <div>  Marcus Wooden Klakwagilagime </div> </div>				



SQUAMISH NATION ZONING AMENDMENT BY-LAW NO. 1, 2021

This Bylaw was published and came into force on _____.



SQUAMISH NATION ZONING AMENDMENT BY-LAW 2021

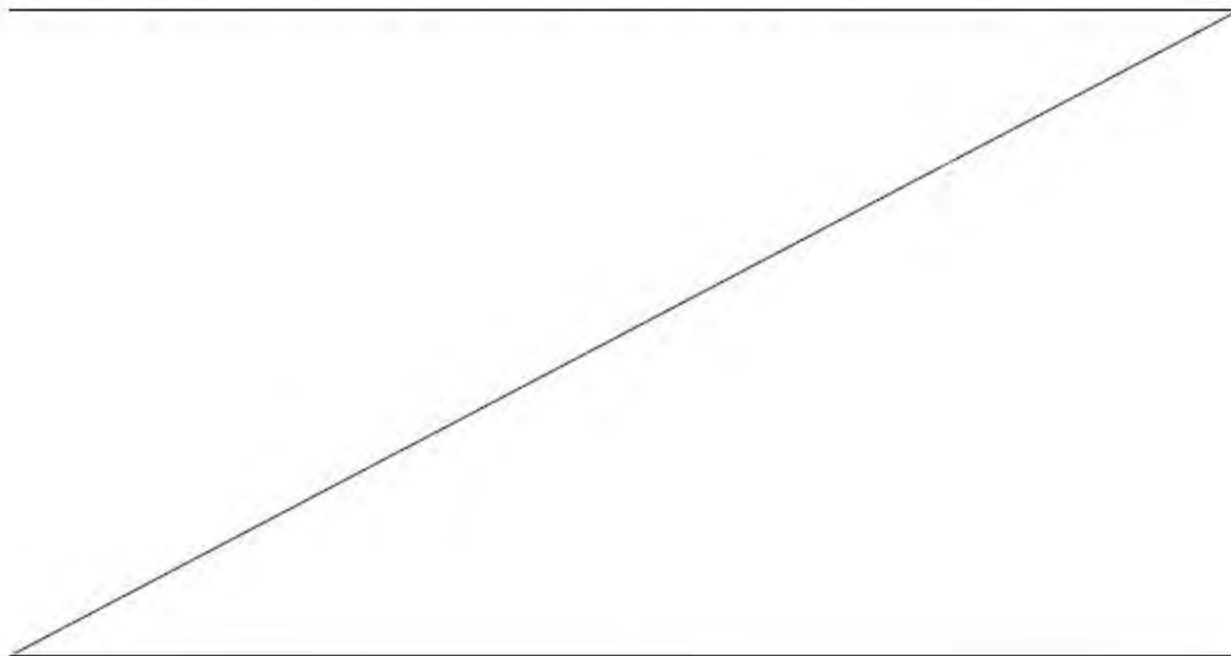
(BYLAW NO. 1, 2021)

WHEREAS the Band Council of the Squamish Indian Band deems it to be in the best interests of the Squamish Nation to amend Squamish Indian Band Zoning By-law No. 6 1972 to no longer have it apply to Kitsilano I.R. #6.

NOW THEREFORE the Band Council of the Squamish Indian Band at a duly convened meeting of the Band Council assembled on the 28th day of January 28, 2021, hereby enacts, pursuant to section 81(1) of the *Indian Act*, R.S.C. 1985, Chapter I-5, as a By-law the following:

1. Section 1 of the Squamish Indian Band Zoning By-law No. 6, 1972, as amended to the date of this Bylaw, is amended by:
 - (a) deleting "Kitsilano I.R. #6" in the left-hand column of the section; and
 - (b) adding the following before the "." at the end of the section:

" , provided that, despite the forgoing, this Bylaw will not apply to Kitsilano I.R. #6"
2. Section 33 of the Squamish Indian Band Zoning By-law No. 6, 1972, as amended to the date of this Bylaw, is amended by deleting subsection (a)(iii) in its entirety and renumbering subsection (a)(iv) as (a)(iii).
3. If, and to the extent only that, there is any conflict between any provision of this By-law and any provision or provisions of Squamish Indian Band Zoning By-law No. 6, 1972, as amended to the date of this By-law, the provision or provisions of this By-law shall govern.

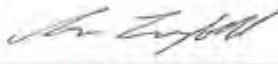





4. This By-law may be cited for all purposes as Squamish Indian Band Council Zoning Amendment By-law No. 1 2021.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Band of Indians this 28th day of January 28, 2021.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL		320 SEYMOUR BLVD	
	MEETING HELD AT:		NORTH VANCOUVER, B. C.	
	DATED:		January 28, 2021	
	MOVED BY:	Chris Lewis	SECONDED BY	Dustin Rivers

 Orene Askew	 Alroy Baker K'ebimtn
 Deborah Baker K'ána	 Richard E. Baker Kasalus
 Brandon Darbyshire-Joseph Kátxelacha	 Carla George Kwitelut/Kwelaw'ikw
 Christopher Lewis Syetáxtn	 Deanna Lewis Kákalilh
 Dustin Rivers Sxwchálten iy Xelsálem	 Kristen Rivers Tiyáltelut
 Wilson Williams Sxwáxwn	 Joyce Williams
	 Marcus Wooden Klakwagilagime



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation in the Province of British Columbia, at a meeting held on the 14th day of June 2021.

- **Westbank First Nation
Community Core Phase I Parking,
Street Lighting Crosswalk Improvements
Capital Expenditure By-law No. 21-TX-04**

Dated at Ottawa, Ontario, this 30th day of June 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**WESTBANK FIRST NATION
IR NO.09 COMMUNITY CORE OUTDOOR UPGRADES PHASE I PROJECT
CAPITAL EXPENDITURE BY-LAW NO. 21-TX-04**

TO AUTHORIZE THE EXPENDITURE OF A MAXIMUM OF ONE MILLION EIGHT HUNDRED AND FIFTY THOUSAND DOLLARS (\$1,850,000.00) FROM MONEY RAISED PURSUANT TO SECTION 83(1) OF THE *INDIAN ACT*, FOR THE PURPOSE OF PARKING, STREET LIGHTING, CROSSWALK IMPROVEMENT, WITHIN THE TSINSTIKEPTUM INDIAN RESERVE NO.09 COMMUNITY CORE.

WHEREAS:

1. 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**");
2. 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;
3. In accordance with section 12(3)(i) of the Taxation By-Law, Westbank First Nation annually deposits ten percent (10%) of annual gross taxes into the "a cumulative capital projects fund", (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by a separate by-law;
4. Westbank First Nation deems it desirable and in the best interest of the community to proceed with parking, street lighting and crosswalk improvements, on Tsinstikeptum Indian Reserve No.09 (the "Community Core Improvements"). The Parking, Street Lighting and Crosswalk Improvements will be completed in accordance with a proposed estimated cost of One Million Eight Hundred and Fifty Thousand Dollars (\$1,850,000.00) (see **Schedule "A"**);
5. Funding for the Installation will be drawn from the Cumulative Fund, raised pursuant to Section 83(1) of the *Indian Act*.



NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the "Community Core Phase I Parking, Street Lighting Crosswalk Improvements Capital Expenditure By-law No. 21-TX-04".

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community to proceed with the parking, street lighting and crosswalk improvements in accordance with the schematics and plan attached (Schedule A).
3. Westbank First Nation hereby approves the expenditure of not more than One Million Eight Hundred And Fifty Thousand Dollars (\$1,850,000.00) on the Parking, Street lighting and crosswalk improvements to be drawn from the Cumulative Fund.
4. Westbank First Nation authorization of this capital expenditure includes all external expenditures related to the project including architects, designers, consultants, engineers, contractors, permits, and suppliers of all related goods and materials, but will not include any allocation of Westbank First Nation internal costs, overhead, or implicit interest.
5. Any of the project funds not expended on the Community Core Phase I Parking, Street Lighting and Crosswalk Project" or incidental costs related thereto will be reimbursed to the Cumulative Fund.



EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled Community Core Phase I Capital Expenditure By-law No. 21-TX-04", being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this 31st day of May 2021.

2nd Reading Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading

Kelowna, British Columbia, this 14th day of June, 2021.

Chief Christopher Derickson

Councillor Andrea Alexander

Councillor Fernanda Alexander

Councillor Jordan Coble

Councillor Corrie Hogaboam



SCHEDULE "A"

**Community Core Phase I Project
Capital Expenditure By-law No. 21-TX-04**

COST SUMMARY

ITEM	AMOUNT	YEAR OF EXPENDITURE
General Construction Costs	\$ 1,300,000.00	2021/2022
Inspection	40,000.00	
Design	30,000.00	
Contingency	\$ 480,000.00	2021/2022
Total Cost	<u>\$3,700,000.00</u>	WFN, ISC, CB LGS IR #09 Park DCC
(50%) of total cost	<u>\$1,850,000.00</u>	WFN, LGS



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation in the Province of British Columbia, at a meeting held on the 22nd day of March 2021.

- **Westbank First Nation
Expenditure By-law Annual Budget 2021**

Dated at Ottawa, Ontario, this 16 day of May 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



WESTBANK FIRST NATION

By-law No. 21-TX-02

BY-LAW TO AMEND THE WESTBANK FIRST NATION TAXATION EXPENDITURE BY-Law, 1995, PASSED BY CHIEF AND COUNCIL THE 6TH DAY OF JUNE 1995 AND BY THE MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT ON THE 24TH DAY OF OCTOBER 1995.

WHEREAS:

The *Westbank First Nation Expenditure By-law*, 1995 was passed by Chief and Council of the Westbank First Nation 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 Westbank First Nation pursuant to *Westbank First Nation 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 *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Westbank First Nation 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 Westbank First Nation Council enacts the following amending By-law.

Short Title

This amending by-law may be cited as the "*Expenditure By-law Annual Budget 2021*".

1. That the following Schedule Expenditure By-law Annual Budget 2021 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;

PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia on this 8th day of March 2021.

Chief Christopher Derickson

Councillor Andrea Alexander

Councillor Fernanda Alexander

Councillor Jordan Coble

Councillor Lonnie Hogaboam



Westbank First Nation - Local Government Services Budget				
	2021 (22)	2020 (21)	DIFFERENCE	PERCENT CHANGE
REVENUE				
Taxation Revenue	16,126,815	15,773,697	353,118	2.2%
Penalties & Interest	70,000	122,000	-52,000	-42.6%
Interest Earned on Bank Operating	185,000	193,500	-8,500	-4.4%
BC Transit Revenue Sharing	200,000	234,580	-34,580	-14.7%
RDCO Sewer Parcel Fees	21,500	21,500		
Misc. Revenue	19,250	22,401	-3,151	-14.1%
Total Revenue	16,622,565	16,367,678	254,887	1.6%
Local Improvement Charge Bylaw 05-TX-03	132,700	133,600	-900	-0.7%
Capital Projects Fund (LIC Bylaw 05-TX-03)	(132,700)	(133,600)	900	-0.7%
EXPENDITURES				
WFN Home Owner Grants	2,600,000	2,300,000	300,000	13.0%
General Government Services:				
Board of Review	41,850	31,675	10,175	32.1%
Ptax administration	491,034	495,372	-4,338	-0.9%
Finance	994,285	935,105	59,180	6.3%
WFN General Administration	1,569,474	1,686,931	-117,457	-7.0%
Museum	100,000	100,000	0	0.0%
Legislative	651,619	713,245	-61,626	-8.5%
Intergovernmental Affairs	537,046	538,539	-1,493	-0.3%
Advisory Council	81,750	70,725	11,025	15.6%
Community Services	420,712	122,525	298,187	243.4%
Allowance for appeals	150,000	100,000	50,000	50.0%
Total General Government Services	5,037,770	4,794,117	243,653	5.1%
Protective Services				
Westside Fire Protection	2,287,803	2,107,925	179,878	8.5%
Law Enforcement	456,302	415,009	41,293	9.9%
Law Development	0	51,250	-51,250	-100.0%
Residential Tenancy	28,000	96,550	-68,550	-71.0%
Total Protective Services	2,772,105	2,670,734	101,371	3.8%
Recreation Services				
Parks & Recreation, and Youth	438,558	705,662	-267,104	-37.9%
Total Recreation Services	438,558	705,662	-267,104	-37.9%
Collections for other Governments				
BCAA	158,000	143,500	14,500	10.1%
Municipal Service Agrmt RDCO	753,977	667,560	86,417	12.9%
BC Transit Agreement	648,009	677,525	-29,516	-4.4%
Municipal Service Agrmt WEST KELOWNA	555,293	446,900	108,393	24.3%
Tourism Westside	0	0		#DIV/0!
Library Services	438,437	427,000	11,437	2.7%
Total Collections for other Governments	2,553,716	2,362,485	191,231	8.1%
Community Development Services				
Asset Management Software	0	16,250	(16,250)	-100.0%
Planning and Development	671,302	575,632	95,670	16.6%
Public Works, Garage	1,234,981	1,210,107	24,874	2.1%
Total Community Development Services	1,906,283	1,801,989	104,294	5.8%
Fiscal Services				
Gallagher's Canyon reserve	50,000	10,000	40,000	400.0%
Stabilization Fund	(762,673)	(302,864)	(459,809)	151.8%
Capital Projects Fund	1,645,565	1,620,370	25,195	1.6%
Contingency Fund	381,241	380,185	1,056	0.3%
Total Fiscal Services	1,314,133	1,707,691	-393,558	-23.0%
Environmental Health Services:				
Environmental Health & Emergency	0	25,000	(25,000)	-100.0%
Total Environmental Health Services	0	25,000	(25,000)	-100.0%
Total Expenses / Change	16,622,565	16,367,678	254,887	1.6%
Less Interest and other revenues	(495,750)	(593,981)	98,231	-17%
TOTAL TAX REQUISITION	16,126,815	15,773,697	353,118	2.2%
	0	0		



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation in the Province of British Columbia, at a meeting held on the 8th day of February 2021.

- **Westbank First Nation**
Louie Drive Old Okanagan Highway Sidewalk Improvements
Capital Expenditure By-law No. 21-TX-01

Dated at Ottawa, Ontario, this 16 day of May 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



**WESTBANK FIRST NATION
IR NO.9 LOUIE DRIVE OLD OKANAGAN HIGHWAY IMPROVEMENT PROJECT
CAPITAL EXPENDITURE BYLAW NO. 21-TX-01**

TO AUTHORIZE THE EXPENDITURE OF A MAXIMUM OF NINE HUNDRED THOUSAND DOLLARS (\$900,000.00) FROM MONEY RAISED PURSUANT TO SECTION 83(1) OF THE *INDIAN ACT*, FOR THE PURPOSE OF HIGHWAY WIDENING, AND INSTALLATION OF BIKE LANES, SIDEWALK, LED STREET LIGHTING, AND STORM WATER SYSTEM IMPROVEMENTS, WITHIN THE TSINSTIKEPTUM INDIAN RESERVE NO.9.

WHEREAS:

1. 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");
2. 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;
3. In accordance with section 12(3)(l) of the Taxation By-Law, Westbank First Nation annually deposits ten percent (10%) of annual gross taxes into the "a cumulative capital projects fund", (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by a separate by-law;
4. Westbank First Nation deems it desirable and in the best interest of the community to proceed with highway widening, and installation of bike lanes, sidewalk, street lighting and storm water system improvements, on Tsinstikeptum Indian Reserve No.9 (the "Improvements"). The Improvements will be completed at a proposed estimated cost of Nine Hundred Thousand Dollars (\$900,000.00) (see *Schedule "A"*);
5. Funding for the Installation will be drawn from the Cumulative Fund, raised pursuant to Section 83(1) of the *Indian Act*.

NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the "Louie Drive Old Okanagan Highway Sidewalk Improvements Capital Expenditure By-law No: 21-TX-01".

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community to proceed with the Improvements in accordance with the schematics and plan attached (*Schedule A*).
3. Westbank First Nation hereby approves the expenditure of not more than Nine Hundred Thousand Dollars (\$900,000.00) on the Improvements, to be drawn from the Cumulative Fund.
4. Westbank First Nation authorization of this capital expenditure includes all external expenditures related to the project including architects, designers, consultants, engineers, contractors, permits, and suppliers of all related goods and materials, but will not include any allocation of Westbank First Nation internal costs, overhead, or implicit interest.



5. Any of the project funds not expended on the improvements or incidental costs related thereto will be reimbursed to the Cumulative Fund.

EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, Louie Drive Old Okanagan Highway Improvement Project Capital Expenditure By-law No. 21-TX-01", being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this 25th day of January 2021.


2nd Reading Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading

Kelowna, British Columbia, this 8th day of February, 2021.

ilmixwam Christopher Derickson


saxwkwina?mam Andrea Alexander


saxwkwina?mam Jordan Coble


saxwkwina?mam Lorrie Hogaboam


saxwkwina?mam Fernanda Alexander



Louie Drive / Old Okanagan Hwy Improvement Project Budget	
Local Revenue Law 21-TX-01	
"Schedule A"	
Construction cost estimate per Class A AllNorth Nov 2020 estimate (includes 5% contingency)	2,079,218.53
Old Ok Hwy / Bering Rd curb return + sidewalk	20,000.00
Engineering and Testing (~10%)	220,781.47
Total	2,300,000.00
Revenues	
Active Transportaion Grant - Prov of BC	500,000.00
WFN IR 9 Road Development Cost Charges	900,000.00
WFN Taxation	900,000.00
Total	2,300,000.00
Estimated Expenses up to March 31, 2021 (Design + less than 1 month of work)	
Estimated Expenses up to March 31, 2022	150,000.00
Estimated Expenses up to March 31, 2022	2,150,000.00



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0L4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation in the Province of British Columbia, at a meeting held on the 22nd day of March 2021.

**Westbank First Nation
Tax Rate Schedule Amending By-law 2021**

Dated at Ottawa, Ontario, this 16 day of May 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



WESTBANK FIRST NATION

By-law No. 21-TX-03

WHEREAS:

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve lands of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

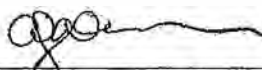
The Westbank First Nation Council enacts the following amending by-law;

Short Title

This amending by-law may be cited as the "Tax Rate Schedule Amending By-law 2021".

1. That the following Schedule II Tax Rate Schedule 2021 shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia on this 22nd day of March 2021.


Councillor Andrea Alexander


Councillor Jordan Coble


Chief Christopher Derickson


Councillor Fernanda Alexander


Councillor Lorrie Hogaboom

**2021 TAX RATE SCHEDULE**

By-law No. 21-TX-03
For the Taxation Year 2021

SCHEDULE "I"

Property Classes Within Each Taxation District
(Section 18.1(4))

Column 1 Name of Taxation District	Column 2 Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rates for the Taxation Year 2021
Taxation District Westbank First Nation.	The reserve lands of the Westbank First Nation. IR#9; IR #10 and IR#12	1. Residential 2. Utilities 3. Unmanaged Forest Land 4. Major Industry 5. Light Industry 6. Business & Other 7. Managed Forest Land 8. Recreational Property/ Non-profit Organization	5.4400 46.7000 N/A N/A 19.0000 13.9100 N/A N/A



Manitoba



MANTO SIPI CREE NATION

An Act to Declare a State of Emergency and to Adopt Community Safety Recommendations in Response to COVID-19



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PREAMBLE

WHEREAS the people of Manto Sipi Cree Nation have the right to govern and make laws in our territories;

AND WHEREAS Council of the Manto Sipi Cree Nation (MSCN) have an obligation to ensure the safety of its Members;

AND WHEREAS Council was elected by the members of MSCN to fulfil its obligation to ensure community health and safety;

AND WHEREAS MSCN must act to protect the Community during Epidemics, Pandemics, and other public health crises, including the COVID-19 pandemic;

AND WHEREAS Council recognizes the importance of the traditional laws and collective rights of the community;

AND WHEREAS MSCN has the inherent authority, protected and confirmed in Treaty 5, to govern its own affairs, including with respect to who may or may not enter their Reserves, and further, the practice of banishment has been part of Cree traditional customary law as a remedy for dealing with individuals who posed a threat to Members or the community;

AND WHEREAS Sections 81(1)(a), (c), (d), (p), (p.), (q) and (r) of the *Indian Act* empower the Council to pass bylaws to provide for the health and safety of residents on the reserve, the observance of law and order, the prevention of disorderly conduct and nuisances, the removal and punishment of persons trespassing on reserve or frequenting the reserve for prohibited purposes, the residence of Members and other persons on the Reserve, in addition to matters arising out of or in addition to the exercise of powers under this section and the imposition of a penalty for the violation of any such bylaw;

AND WHEREAS the *Police Services Act*, the *First Nation Safety Officer Regulations*, and the Operating Agreement among the Province of Manitoba, the RCMP, and MSCN authorizes MSCN's FNSOs to enforce MSCN bylaws passed pursuant to s. 81(1)(c) of the *Indian Act*;

NOW THEREFORE BE IT RESOLVED that Manto Sipi Cree Nation enacts this Law to govern States of Emergency in the MSCN Community in response to Public Health crises.



Part 1. Name

1.1 This Law may be referred to as the “State of Emergency Act”.

Part 2. Definitions

2.1 For the purposes of this Bylaw:

“Community” means the Manto Sipi Cree Nation;

“Community Members” means members of the Manto Sipi Cree Nation;

“Council” means the elected Council of the Manto Sipi Cree Nation, and includes the Chief;

“Curfew” means the hours by which time all Community Members must be inside of their own Private Dwelling Place, or other indoor location as approved in advance by Council;

“Designated Safe Zones” means the territory within the boundaries of the Manto Sipi Cree Nation reserve;

“Essential Service Workers” means Council, Health Care Professionals, Law Enforcement and any other individuals that Council deems necessary to provide daily services essential to preserving life, health, public safety, and basic societal functioning;

“First Nations Safety Officer” or “FNSO” is a person properly trained and appointed as a First Nation Safety Officer pursuant to the *Police Services Act* CCSM c P94.5, the *First Nation Safety Officers Regulation*, Man Reg 229/2015, and the Operating Agreement among the Province of Manitoba, the RCMP, and the Community;

“Health Care Professionals” means professionals licensed to provide essential health care, and includes emergency health care professionals such as paramedics;

“Law Enforcement” means only those members of law enforcement that are normally authorized to be present within the Community;

“Private Dwelling Place” means a family home or house on reserve;

“Quorum” means 50% + 1 of the elected members of Council, and includes the Chief;

“Symptoms” means physical symptoms common with COVID-19, such as a fever, cough, body aches, headache, fatigue, and difficulty breathing, or another Epidemic or Pandemic pursuant to which Council declares a State of Emergency;

“Self-Isolate” means staying at one’s regular Private Dwelling Place, without attending work, school, or other public/community places or events, using ride-sharing or other forms of public transportation, having no non-essential visitors, and staying more than two meters away from other people at all times;

“State of Emergency” means, for the purpose of this bylaw, an occurrence an Epidemic, Pandemic, or other public health crisis, including COVID-19, during which time normal



constitutional procedures and rights are suspended for the enactment of procedures and laws that protect the safety, health, and order in the best interests of the collective community.

“Visitors” means all non-Member persons who wish to visit our Community and members who do not ordinarily reside on the reserve with the exception of Law Enforcement, Health Care Professionals or other essential service providers.

Part 3. Declaration of State of Emergency

- 3.1** The Council, in its sole discretion, may declare a State of Emergency by Band Council Resolution.
- 3.2** In anticipation of a State of Emergency or during a declared State of Emergency pursuant to Article 3.1, Council may from time to time direct or authorize preparatory or preventative or mitigation measures including, but not limited to:
- a) Directing staff and enacting policies with respect to preparatory, prevention, or mitigation responses;
 - b) Establish Emergency Response Plan(s), and review and revise those plans from time to time;
 - c) Coordinate with local public health officials and staff to establish protocols, procedures, and measures for Emergency management;
 - d) Set aside budgets and reserves for Emergency management;
 - e) Require Community Members to abide by the restrictions and requirements set out in this Bylaw; and
 - f) Coordinate with Federal and Provincial authorities and departments for Emergency management.
- 3.3** Upon declaration of a State of Emergency as set out in Article 3.1, the Council, its agents, and FNSOs are authorized to exercise their respective powers and duties as set out in this Bylaw.
- 3.4** A Canada-wide or regional declaration of a State of Emergency by the Federal Government or Provincial Government of Manitoba shall be deemed to be a State of Emergency as declared pursuant to this Bylaw, permitting the exercise of powers and duties set out pursuant to this Bylaw.

Part 4. Community Safety Recommendations

- 4.1** To best ensure the safety and security of all, Council recommends Community Members and Visitors to the Community comply with the following provisions during a State of Emergency:

4.1.1 Persons with Symptoms

Persons with Symptoms:

- a) Must Self-Isolate for 14 days, or 24 hours after their Symptoms have fully resolved, whichever is longer;



- b) Must return to their Private Dwelling Place and remain there;
- c) Must be isolated from others within a Private Dwelling Place to the greatest extent possible;
- d) Maintain a distance of at least two (2) meters from other individuals in a Private Dwelling Place, where possible;
- e) Maintain regular electronic communication with Public Health Officials regarding Symptoms, as required by public health officials;
- f) Must undertake to visit their nearest emergency service provider if their Symptoms are worsening to a point where they cannot remain safely at home;
- g) Must wash their hands regularly with hot, soapy water for at least 20 seconds, and whenever returning to a Private Dwelling Place;
- h) Sanitize and disinfect common areas as necessary; and
- i) Must wear protective hand and face coverings (i.e.: gloves, scarves, and/or face masks) if required to leave the Private Dwelling Place for emergency care.

4.1.2 Community Members Returning from Travel Outside of Designated Safe Zones

Community Members returning to the Community from a trip outside of the Designated Safe Zones must Self-Isolate for 14 days, or get a COVID-19 test at a nursing station and Self-Isolate until they receive two “negative” test results.

Those who:

- a) Have Symptoms must follow the guidance in section 4.1.1.
- b) Do not have Symptoms must practice physical (social) distancing as described in section 4.1.3; practice social distancing by remaining at least two meters from others.
- c) Must leave their home for essentials or any other reason must wear protective gloves and face coverings (i.e.: gloves, scarves, and/or face masks) where possible and wash hands thoroughly with hot, soapy water for at least 20 seconds after any outing.

4.1.3 Preventative Measures – All Community Members, except those to whom sections 4.1.1 or 4.1.2 apply, shall practice physical (social) distancing and other preventative measures. This means:

- a) No non-essential trips within the Community, and where essential trips are required a distance of two (2) meters is required between all individuals in any public place including outdoors;
- b) Do not gather indoors or outdoors (other than those residing in the immediate household);
- c) Only 5 individuals (excluding Northern Store employees) masked and 2 metres apart may be in the Northern Store at any given time;
- d) Work from home (Private Dwelling Place) where possible;
- e) Do not visit friends or relatives;



- f) Avoid touching your face, where possible;
- g) Sanitize /disinfect all common area surfaces regularly within Private Dwelling Places;
- h) If you are the owner/operator of any public space, ensure that all surfaces are regularly sanitized /disinfected;
- i) Self-monitor for symptoms;
- j) Shield coughs and sneezes with the inside corner of your elbow, where possible, or use a clean napkin or tissue; and
- k) Face masks or other face coverings (such as scarves) are mandatory in indoor public places such as the Northern Store, Nursing Station, Airport, and any other indoor public building.

4.1.4 Community Visitors – Visitors are not permitted in the Community until the State of Emergency declared by this Law is lifted. This does not include Law Enforcement and Health Care Professional or other essential service providers.

4.2 Council may from time to time designate and authorize Essential Personnel or Emergency Personnel to fulfil roles and responsibilities during the State of Emergency including but not limited to:

- a) delivery of supplies, including food, water, and medicine, to and from designated locations at such times and subject to such conditions as Council may determine;
- b) performance of essential tasks and services, including administrative services as may be required as the Council determines;
- c) Council may designate locations or facilities as Emergency Facilities for the purpose of responding to needs or administering or providing goods and services as may be required during the State of Emergency.

4.3 Council may from time to time in its discretion change the length of time persons with symptoms must Self-Isolate by way of BCR.

Part 5. Community Access

5.1 Access to the Community shall be limited to Community Members, Law Enforcement, and Health Care Professionals or other essential service providers. No Visitors are permitted until the State of Emergency is lifted.

5.2 Community Members are only permitted to leave the Community for medical treatment or an emergency. If Community Members leave for any other reason, they are not permitted to enter the Community until the State of Emergency is lifted, or if Council approves their departure and return in advance using the Permission to Travel Form attached as Schedule 1. Chief and Council are permitted to leave the Community as essential workers as required.

5.3 Community Members who enter the reserve in accordance with section 5.1 or 5.2 shall follow the procedures set out in s. 4.1.2.



- 5.4** Anyone who enters the reserve in accordance with section 5.1 or 5.2 shall follow the procedures set out in s. 4.1.

Part 6. Prohibited Activities

- 6.1** For the purpose of this bylaw, a prohibited activity shall include, but is not limited to, any activity or conduct which involves or contemplates:
- a) Causing a disturbance in a public place
 - i. i.e.: fighting, screaming, shouting, swearing, using insulting or obscene language;
 - ii. public intoxication;
 - iii. impeding or molesting other persons;
 - b) loitering in a public place or in any way obstructing persons who are there;
 - c) loitering near any private dwelling place;
 - d) wilfully disregarding any of the preventative measures set out in Article 4.1.3;
 - e) breach of curfew;
 - f) exceeding the number of people allowed in a public place pursuant to this bylaw, an order of Council, or pursuant to an order issued by the Chief Provincial Public Health Officer;
 - g) Failure to practice social distancing or physical distancing in Public Places, as determined by an FNSO;
 - h) Endangering the health, safety, and well-being of any vulnerable person, including but not limited to Elders, children, and ill Community members;
 - i) Allowing Non-Residents to enter the Community or concealing the location of a Non-Resident present in the Community during the State of Emergency;
 - j) Attending any public or private gathering; and
 - k) Any activity that reasonably would aid, abet, promote, or encourage the commission of any Prohibited Activity.
- 6.2** From when this Law is enacted to when the State of Emergency is lifted, a Curfew is in place for all Community Members from 10:00PM to 7:00AM. Council may amend these hours from time to time by Band Council Resolution and public notice.
- 6.3** Council may approve a Community Member to be outside of their Private Dwelling Place by Band Council Resolution.

Part 7. Compensation for Pandemic Planning

- 7.1** No MSCN member should receive any compensation for assisting with the pandemic planning.



Part 8. Offences and Enforcement

8.1 Any person who breaches an order below will be liable for a fine of up to \$1,000:

- a) A person who resides in a private household must not permit a person who does not normally reside in that household to enter or remain in the household; and
- b) Persons from different households are prohibited from gathering in groups of 5 or more at any indoor or outdoor public place or in the common areas of a multi-unit residence, unless for groceries or other essential purposes.

8.2 An FNSO who finds a person in contravention of any provision of this Bylaw may:

- c) Require that person to produce identification;
- d) Warn that person to immediately cease the offending activity;
- e) Warn that person to return to their Private Dwelling Place where they are found to be in contravention of a provision of this Bylaw that requires the person to be in a Private Dwelling Place;
- f) If after a warning in (b) or (c) the person refuses or neglects to return to their Private Dwelling Place immediately, the FNSO may use such reasonable force as is necessary to escort that person to their Private Dwelling Place; and/or
- g) Issue a fine pursuant to Article 8.1.

For greater certainty, an FNSO may not take the actions listed in 8.2 unless so authorized by the *Police Services Act*, *First Nation Safety Officer Regulation*, and the Operating Agreement among the Province of Manitoba, the RCMP, and MSCN.

8.2 Essential Service Workers are exempt from this section when performing their duties.

Part 9. Repeal, Amendment, and the Lifting of the State of Emergency

9.1 This Bylaw may be repealed or amended by a simple majority vote of a quorum of the Council; the ordinary procedures for repeal and amendment do not apply to this Bylaw.

9.2 Council shall continue to review whether the Bylaw is still necessary to fulfill its Purpose of protecting Community Members and those around us from the community spread of COVID-19 or another Epidemic or Pandemic pursuant to which a State of Emergency is declared under this Bylaw.



- 9.3** The State of Emergency declared by this Bylaw may be lifted by a simple majority vote of the Council.

Part 10. Non-Derogation of Rights

- 10.1** Nothing in this Bylaw shall derogate from our inherent rights or Aboriginal and Treaty rights as protected by s. 35 of the *Constitution Act, 1982*.

Part 11. Severability

- 11.1** In the event that a court of competent jurisdiction or any other body with jurisdiction determines that any provision herein is unlawful or beyond the jurisdiction of the MSCN, the said provision shall be severed from this Bylaw and the remainder of the terms of this Bylaw and any resolutions enacted under this Bylaw shall remain in force and effect.

Part 12. Enactment and Coming into Force


- 12.1** This Bylaw is enacted and signed into Law on behalf of the Chief and a Quorum of the Manto Sipi Cree Nation, this 11 day of the month of March in the year of 2021.
- 12.2** This Bylaw comes into force on the date it is published to an internet website.

Council Signatures

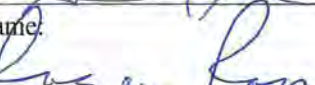
Chief


Name: _____

Councillor


Name: _____

Councillor


Name: _____

Councillor

Name: _____

Councillor

Name: _____



Northlands Denesuline First Nation COVID-19 Health Protection By-law

By-law No. 2021-11-17 of the Northlands Denesuline First Nation

Being a By-law providing for special measures to respond to the serious and immediate threat to public health existing as a result of the COVID-19 pandemic

Enacted on the 17th day of November, 2021

WHEREAS:

The Northlands Denesuline First Nation (hereafter "the First Nation") has and exercises an inherent, Aboriginal and Treaty Right of self-determination that is recognized and affirmed by Articles 3, 4, 5, 34 and 35 of the United Nations Declaration on the Rights of Indigenous Peoples, Section 35 of the *Constitution Act, 1982* and is recognized, affirmed and protected by the terms of Treaty Number 10;

Whereas under section 81(1) of the *Indian Act, RSC 1985, c. I-5*, the First Nation as represented by the Council may make By-laws, not inconsistent with the *Indian Act* or with any regulation made by the Governor in Council or the Minister, for any or all of the following purposes:

- (a) to provide for the health of Residents on the Reserve and to prevent the spreading of contagious and infectious diseases;
- (b) the regulation of traffic;
- (c) the observance of law and order;
- (d) the prevention of disorderly conduct and nuisances;
- (n) the regulation of the conduct and activities of hawkers, peddlers or others who enter the Reserve to buy, sell or otherwise deal in wares or merchandise;
- (p) the removal and punishment of persons trespassing on the Reserve or frequenting the Reserve for prohibited purposes;
- (q) with respect to any matter arising out of or ancillary to the exercise of powers under this section; and
- (r) the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a By-law made under this section;

Whereas a contagious and infectious disease known as COVID-19 has been declared by the World Health Organization to be a global pandemic and has arrived in Manitoba;

Whereas the Chief Provincial Public Health Officer of Manitoba (CPHOM) has concluded that special measures are required to respond to the serious and immediate threat to public health existing as a result of the COVID-19 pandemic;

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Whereas the Members, Residents and non-residents at the First Nation have been disproportionately impacted by past pandemics;

Whereas the Members, Residents and non-residents at the First Nation are disproportionately vulnerable to the impacts of COVID-19 as they are living or working in conditions which put them at an elevated risk of infection with COVID-19 disease, experience crowded multi-generational living which makes segregation of at-risk groups challenging, are subject to precarious supply chain, infrastructure, and health systems which are vulnerable to critical disruption, have widespread and high levels of underlying and existing health conditions, have low incomes in many households and have limited access to medical services which result in the First Nation being peculiarly and particularly vulnerable to an outbreak of COVID-19 disease;

Whereas COVID-19 poses a serious and immediate threat to the health, safety and lives of the people of the First Nation, and especially to Elders, people with underlying health conditions; and other vulnerable community members, and requires the urgent coordination of action and special regulation of persons, property and infrastructure to protect the health, safety, well-being and lives of Members, Residents and non-residents on the First Nation;

Whereas First Nations are experiencing outbreaks of COVID-19 on Reserve, including among Members and Residents who are fully vaccinated against COVID-19;

Whereas public health officials strongly recommend that COVID-19 testing occur before travel to First Nations and before someone returns to a community if a resident has been away for more than 48 hours;

Whereas public health officials also acknowledge that individual First Nations may have further testing guidance in place that should be followed for all people travelling into those communities, including those who are fully immunized;

Whereas Provincial health orders including but not limited to the Order Prohibiting Travel to Northern Manitoba and Remote Communities provide that no person shall travel into northern Manitoba or a remote community unless they meet certain exceptions under the Order and do not display any symptoms of COVID-19;

Whereas Provincial health orders including but not limited to the Order Prohibiting Travel to Northern Manitoba and Remote Communities prohibit a person who is required to self-isolate under the Self-Isolation Order for Persons Entering Manitoba from travelling into northern Manitoba or a remote community unless they have completed the required period of self-isolation;

Whereas certain Provincial health orders have prohibited travel by residents of a specific First Nation to that specific First Nation if they are displaying any symptoms of COVID-19;

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Whereas the Keewatinohk Inniniw Minoayawin Inc. (KIM) and the First Nations Health and Social Secretariat of Manitoba (FNHSSM) have made recommendations to respond to the potential effect of the COVID-19 pandemic on First Nations in Manitoba, including on the First Nation, and Canada's Chief Public Health Officer (CPHOC) and the CPHOM have made recommendations and issued orders designed to prevent and reduce the spread of COVID-19 disease, including orders prohibiting travel into northern Manitoba and remote communities, requiring social (physical) distancing, the wearing of masks, limiting the size of gatherings and other measures;

Whereas the First Nation as represented by Chief and Council has an obligation to protect the Members of the First Nation, Residents and non-residents and particularly Elders, children, those Members and Residents with underlying health conditions and other vulnerable community members and must take urgent action to protect the First Nation from an outbreak of COVID-19 and to be prepared to respond should any outbreak of COVID-19 occur;

Whereas the First Nation as represented by Chief and Council conclude that the urgent measures of a temporary nature as set out in this By-law minimally impair the rights and freedoms of Members and Residents in a manner that is necessary and in proportion to the threat and consequences to the public health and safety of Members and Residents represented by a potential outbreak COVID-19 and are reasonably linked to the obligation, goal and authority of Council to control the spread of contagious and infectious diseases and to provide for the observance of law and order on the Reserve(s) of the First Nation so long as a serious and immediate threat to public health exists is in effect; and

Whereas the First Nation as represented by Chief and Council recognize that the nature and effective period of any urgent measure of a temporary nature as set out in this By-law may be varied through a duly enacted By-law to reflect, be in accordance with or be harmonized with the medical evidence available and with any Public Health Order in effect at the time of the implementation, variation or effective period of any measure under this By-law.

Now Therefore the Council of the First Nation at a duly convened meeting enacts the following By-law.

Part 1: Name

1.1 This By-law may be cited as the Northlands Denesuline First Nation COVID-19 Health Protection By-law;

Part 2: Publication

2.1 Upon enacting this By-law, Council shall:

(a) Publish this By-law in the *First Nation Gazette*;

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2.2 Upon enacting this By-law, Council may:

- (a) Post this By-law on an Internet site maintained by the First Nation, to remain at least until such date that it expires or is repealed;
- (b) Post this By-law in a public area in the First Nation Administration Building including a notice containing:
 - i. The date on which this By-law is in force;
 - ii. The time period in which this By-law will remain in force; and
 - iii. A summary of this By-law
- (c) Provide a copy of this By-law as soon as reasonably possible to the Peace Officers, First Nation Safety Officers and By-law Enforcement Officers who are enforcing this By-law, to Public Prosecutions of Canada (Manitoba Regional Office), and to common carriers serving the First Nation, as well as to the Pandemic Coordinator, the Nursing Station and the Health Centre.

Part 3: Interpretation

"Business" means:

- a) a retail store or other commercial establishment;
- b) an office building;
- c) a day care centre or nursery;
- d) a restaurant; and
- e) any other analogous establishments.

"Council" means the Council of the First Nation;

"COVID-19 Disease" means infection of persons with the SARS-CoV-2 virus;

"Curfew Hours" means the time period that all Residents must be inside their residence or other indoor location as may be designated and approved in advance by the Council through this By-law as it may be amended;

"Emergency" means for the purpose of s. 6.14 of this By-law, a serious and immediate threat to public health because of an epidemic or threatened epidemic of a communicable disease in circumstances where the threat to public health cannot be prevented, reduced or eliminated without taking special measures;

"Essential Service" means those services and functions considered essential to preserving life, health, law and order, and basic functioning of society, including but not limited to, the functions performed by the emergency and first responders, health care workers, critical infrastructure workers, transportation and utilities workers, and workers essential to supply critical goods such as food and medicines;

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"First Nation By-law Enforcement Officer" means a person appointed by the Council under section 81(1)(c) and 81(1)(q) of the *Indian Act*;

"First Nation Organization" means the Keewatinohk Inniniw Minoayawin Inc, the First Nations Health and Social Secretariat of Manitoba, Inc., the Manitoba Keewatinowi Okimakanak, Inc., the Keewatin Tribal Council and the Assembly of Manitoba Chiefs;

"First Nation Safety Officer" means a First Nation Safety Officer within the meaning of *The Police Services Act*, C.C.S.M. c. P94.5, part 7.2, as amended, and appointed by the First Nation further to a First Nation Safety Officer Operating Agreement.

"First Nation Safety Officer Operating Agreement" means the Operating Agreement for a First Nation Safety Officer Program between The Government of Manitoba, as represented by the Minister of Justice and Attorney General of Manitoba, the Royal Canadian Mounted Police (RCMP) and the First Nation in accordance with Part 7.2 of *The Police Services Act*, as amended or extended;

"Fully Vaccinated Against COVID-19" means a person who:

(a) has received two doses of the Pfizer-BioNTech, Moderna or AstraZeneca/COVISHIELD vaccine for COVID-19 disease or two doses of any combination of those vaccines within a 16-week period and at least 14 days have passed since they received their last vaccine dose; or

(b) has received the Janssen COVID-19 vaccine and at least 14 days have passed since they were vaccinated;

"Gathering" means a grouping of persons in general proximity to each other who have assembled for a common purpose or reason and includes a wedding, funeral, reception or banquet, but does not include:

(a) a gathering in which all persons reside at the same private residence; and

(b) a gathering of employees at a business or facility or persons who are working at a worksite.

"Indoor Public Place" means any of the following:

- a) common areas of a residential building;
- b) a health care facility;
- c) an educational institution or facility;
- d) an enclosed place, other than a private residence, in which a private function is being held;
- e) a private club to which a member or invited person has access;
- f) a community centre;
- g) an indoor arena or hockey rink;
- h) a motor vehicle used for the public transportation of persons or property such as a bus, taxi or other vehicle for hire; or
- i) any other analogous indoor public places.

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“Lockdown” means a declaration issued by the Council through a Schedule enacted as an amendment to and which forms a part of this By-law which requires all persons on the Reserve, except for those providing Essential Services as designated by Council in the Schedule, to remain inside their own residence or inside another indoor location designated and approved in advance by the Council during all hours of the day and during which Lockdown no persons, including Members and Residents, shall be permitted to enter the Reserve except for those persons and for such purposes as are expressly identified by Council in a Schedule forming part of this By-law;

“Member” means a person whose name appears on the membership list of the First Nation or who is entitled to have their name appear on the membership list of the First Nation;

“MKO First Nations Justice Strategy Program” means the Program established through the Contribution Agreement for the MKO First Nations Justice Strategy Program (2021-2022) between The Government of Manitoba, as represented by the Minister of Justice and Attorney General of Manitoba and the Manitoba Keewatinowi Okimakanak Inc.;

“Pandemic Coordinator” means the person or persons designated by Council to provide forms, receive and provide reports of persons who are self-isolating and report persons who are suspected, have self-reported or are confirmed to be infectious with COVID-19 disease in a manner consistent with their obligation to respect, protect and maintain the confidentiality of personal health information;

“Peace Officer” means the Royal Canadian Mounted Police (RCMP), a First Nation Safety Officer within the meaning of *The Police Services Act*, part 7.2, as amended, and appointed by the First Nation further to a First Nation Safety Officer Operating Agreement including but not limited to s. 19 and 22, and any officer or person appointed or recognized as have the powers and protections of a Peace Officer under the common law, an act of Parliament or an act of the Legislative Assembly of Manitoba;

“Permitted Person” for the purpose of access and travel to the Reserve within the meaning of sections 6.1(a) and 6.5(a) means:

(a) a Member;

(b) a Resident of the Reserve;

(c) a person who is travelling to the First Nation in order to establish their permanent residence, if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(d) a person travelling into the First Nation in the course of their duties with, or while providing services to or on behalf of,

(i) a First Nation Organization providing health services to First Nations in Manitoba or other essential services at the request of the First Nation;

(ii) the Government of Canada;

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- (iii) the Government of Manitoba; or
- (iv) a Crown corporation or other government agency

if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(e) a health care provider who is travelling to the First Nation to provide health care services, if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(f) a person who is travelling into the First Nation to conduct or assist the conduct of a ceremonial or religious practice or event consistent with 6.9 of this By-law, if the person is not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(g) a professor, teacher or other educational professional who is travelling into the First Nation to teach, train or otherwise provide education programming or work at a post-secondary educational institution or a school, if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(h) a person who is travelling to the First Nation to attend classes or obtain instruction or training at a post-secondary educational institution or a school, if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(i) a person who owns, operates or is employed by a business who is travelling to the First Nation

- (i) to deliver goods or provide services normally provided by that business, or
- (ii) to engage in activities that the business normally conducts in the First Nation; and
- (iii) to operate a common carrier service;

if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(j) a person who is travelling into the First Nation

- (i) to facilitate shared parenting arrangements under a custody order or agreement; or
- (ii) in the course of their duties with a child and family services authority, along with any child travelling with the person;

if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

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- (k) a person who is travelling into the First Nation for an emergency medical purpose;
- (l) a person who is travelling into the First Nation for the purpose of participating in a trial or other judicial proceeding, if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying that their Signs and Symptoms are not related to COVID-19;
- (m) a person who is travelling into the First Nation to perform an essential service as defined in this By-law and who is not displaying any Signs and Symptoms of COVID-19 or provides a medical certificate certifying their Signs and Symptoms are not related to COVID-19;
- (n) a person who is travelling to the First Nation to visit a family member or friend who is in a health care facility with a life-threatening illness or injury if the health care facility and Council have authorized the visit and who is not displaying any Signs and Symptoms of COVID-19 or provides a medical certificate certifying their Signs and Symptoms are not related to COVID-19;
- (o) a person who is travelling to the First Nation to provide care to a family member or friend who is seriously ill but is not in a health care facility if Council has authorized the visit and who is not displaying any Signs and Symptoms of COVID-19 or provides a medical certificate certifying their Signs and Symptoms are not related to COVID-19; and
- (p) any other persons in a special circumstance analogous to (c)-(o) who are not displaying any Signs and Symptoms of COVID-19 or who provides a medical certificate certifying their Signs and Symptoms are not related to COVID-19.

"Rapid COVID-19 Test" means

- (a) the Abbott PanBio COVID-19 antigen test;
- (b) the BD Veritor COVID-19 antigen test;
- (c) the Lucira Check it COVID-19 Test Kit; and
- (d) any other test for COVID-19 approved by the Chief Provincial Public Health Officer of Manitoba, the Governor in Council or included in a Schedule duly enacted and which forms a part of this By-law;

"Reserve" means all those lands set apart by Canada for the use and benefit of the First Nation in accordance with the terms of Treaty No. 10;

"Resident" means those persons living on Reserve, or entitled to live on the Reserve, including a Member, their spouse or common law partner and dependent children or any other person authorized by Council to live on the Reserve;

"Self-isolation" means a requirement for a person to remain in their residence or a location approved by Council except to attend an appointment with a health care

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provider if it cannot be postponed or conducted remotely or to receive urgent or emergency care;

"Signs and Symptoms of COVID-19" means fever, sore throat, coughing and sneezing, a fever and a cough, or a fever and difficulty breathing. as and may include any other condition identified as a sign or symptom of COVID-19 by the Chief Provincial Public Health Officer of Manitoba and any order issued by the Governor and Council;

"Trespass" means the entry onto, or the presence on, the reserve by a person without lawful justification.

Part 4: Authorization and Application

4.1 Pursuant to its inherent Indigenous and Treaty Right of self-determination and to the authority pursuant to sections 81(1)(a)(b)(c)(d)(n)(p)(q)(r) of the *Indian Act*, the First Nation hereby enacts this Northlands Denesuline First Nation COVID-19 Health Protection By-law.

4.2 This By-law applies to the Reserves of the First Nation.

4.3 This By-law applies to all persons on the Reserve, including Members, Residents and non-residents of the Reserve.

Part 5 Enforcement

5.1 Pursuant to section 81(1)(a)(b)(c)(d)(p) and (q) and 103(1) of the *Indian Act*, a Peace Officer or a First Nation Safety Officer may:

- a) where they have reasonable grounds to believe an offence has been or is being committed, stop a person or vehicle for the purposes of monitoring, confirming and enforcing compliance with this By-law;
- b) where they have reasonable grounds to believe that a gathering is occurring at a residence in violation of sections 6.7(a), (b), 6.9(a)-(d) or 6.10(a)-(d) of this By-law, warn all persons attending the gathering to comply with section 6.7(a), (b), 6.9(a)-(d), or 6.10(a)-(d) of this By-law;
- c) where persons attending a gathering refuse to comply with a warning under section 5.1(b), search a residence for the purposes of monitoring, confirming, and enforcing compliance with gathering restrictions in section 6.7(a), (b), 6.9(a)-(d), or 6.10(a)-(d);
- d) attend a residence for the purposes of monitoring, confirming and enforcing compliance with:
 - (i) curfew requirements in section 6.13(a) of this By-law; and self-isolation and Rapid COVID-19 Test requirements in sections 6.3(b)(i) and (ii) and 6.15(a)(ii) of this By-law;
 - (ii) the requirements of a Lockdown under 6.14(a)(i) and (ii);
- e) where they have reasonable grounds to believe that an offence has been or is being committed, attend and enter a business for the purposes of monitoring, confirming and enforcing compliance with:

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- (i) the occupancy restrictions in section 6.12(a); and
 - (ii) the social distancing restrictions in 6.12(b);
- e) attend a business for the purposes of monitoring, confirming, and enforcing compliance with
 - (i) the hours of operation in section 6.11(a); and
 - (ii) the requirements of a Lockdown under 6.14(a)(i); and
- f) where they have reasonable grounds to believe that an offence has been or is being committed, arrest a person to ensure the health of residents on the reserve, to prevent the spread of contagious and infectious diseases, and maintain the observance of law and order.

5.2 A Pandemic Coordinator who has been designated and appointed by Council may provide forms for the purposes of this By-law, receive and provide to the Nursing Station, the Health Centre, Peace Officers, First Nation Safety Officers and By-Law Enforcement Officers information about and reports of persons who are self-isolating, have self-reported or are suspected or confirmed to have contracted COVID-19 disease in a manner consistent with their obligation to respect, protect and maintain the confidentiality of personal health information.

Part 6: Requirements and Offences

Travel to the Reserve:

6.1 Pursuant to Section 81(1)(a), (b), (c), (n), (p), (q), and (r) of the *Indian Act*:

- a) Subject to the requirements of this By-law, only a Permitted Person shall enter the Reserves of the First Nation while this By-law is in effect; and
- b) Every person who is on the Reserve without lawful justification in accordance with section 6.1(a) is deemed to be trespassing and guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Leaving the Reserve

6.2 Pursuant to Section 81(1)(a), (b), (c), (q), and (r) of the *Indian Act* a Member or Resident that leaves the Reserve may be refused re-entry to the Reserve pursuant to section 6.4.

- a) Council may amend section 6.2 through a Schedule duly enacted as an amendment to and which forms a part of this By-law.

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Members and Residents Returning to the Reserve and not displaying Signs and Symptoms of COVID-19

6.3 Pursuant to Section 81(1)(a), (b), (c), (p), (q), and (r) of the *Indian Act*:



- a) A Member or Resident shall return to the Reserve only as permitted in this By-law.
- b) A Member or Resident returning to the Reserve and not displaying Signs and Symptoms of COVID-19, must
 - (i) Self-isolate for at least 14 days; or
 - (ii) Take a Rapid COVID-19 test at a nursing station or health centre to confirm that the Member or Resident is negative for COVID-19; or
 - (iii) Demonstrate they have taken a Rapid COVID-19 test within the previous 72 hours confirming the Member or Resident is negative for COVID-19; and
- c) Every person who returns to the Reserve in violation of s. 6.3(a) or (b) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Members and Residents displaying Signs and Symptoms of COVID-19 seeking to access the Reserve

6.4 Pursuant to Section 81(1)(a), (b), (c), (q), and (r) of the *Indian Act*:

- a) A Member or Resident shall not return to the Reserve if displaying Signs and Symptoms of COVID-19;
- b) For the purpose of 6.4(a), Member or Resident can access the Reserve if they can demonstrate they have taken a Rapid COVID-19 test within the previous 72 hours confirming the Member or Resident is negative for COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;
- c) Where a Member or Resident is unable to comply with section 6.4(b), the Pandemic Coordinator will facilitate access by a Resident seeking to return to the Reserve and who is displaying Signs and Symptoms of COVID-19 to an alternative isolation facility operated by a public health authority; and
- d) Every person who returns to the Reserve or comes onto the Reserve in violation of s. 6.4(a) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Masks

6.5 Pursuant to Section 81(1)(a), (c), (q), and (r) of the *Indian Act*:

- a) All Members, Residents, non-residents and Permitted Persons must wear a mask in an Indoor Public Place or a Business except where a person is:
 - (i) unable to put on or take off the mask without assistance due to age, ability or developmental status;
 - (ii) actively having breathing difficulties;

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- (iii) a child under the age of five; or,
- (iv) needs to temporarily remove their mask while in the indoor public place for the purpose of (i) receiving a service that requires the removal of their mask, (ii) consuming food or drink, (iii) an emergency or medical purpose, or (iv) establishing their identity; and

b) Every person who fails to wear a mask in accordance with s. 6.5(a) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Social Distancing

6.6 Pursuant to Section 81(1)(a), (c), (d), (q), and (r) of the *Indian Act*:

- a) All Members, Residents, non-resident persons and Permitted Persons must maintain a separation of at least two metres from other persons whenever possible, unless:
 - (i) The Member, Resident or non-resident person requires assistance from a family member or care-giver;
 - (ii) The Member, Resident or non-resident person are travelling in a vehicle; or
 - (iii) The Member, Resident or non-resident ordinarily reside in the same household;
- b) As otherwise authorized by Council or a person designated by Council in a Schedule duly enacted to and which forms a part of this By-law; and
- c) Every person who fails to maintain social distancing measures in accordance with section 6.6(a) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Gatherings in Residences

6.7 Pursuant to Section 81(1)(a), (c), (d), (q), and (r) of the *Indian Act*:

- a) A person who resides in a private household must not permit any person who does not ordinarily reside in that household to enter or remain in the household unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- b) An outdoor gathering may be held on the property on which a private residence is located that involves occupants of that residence and no more than 10 other persons unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- c) Sections 6.7(a) and 6.7(b) do not apply to the Permitted Persons (c), (d), (e), (j), (m) and (o);

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- d) Sections 6.7(a) or (b) do not apply to persons who have taken a Rapid COVID-19 test within 72 hours;
- e) Council may designate persons or numbers of persons to which sections 6.7(a) or (b) do not apply through a Schedule duly enacted as an amendment to and which forms a part of this By-law; and
- f) Every person who gathers in a private residence in violation of sections 6.7(a) or (b), as may be varied through an amendment to this By-law, is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Gatherings in Public

6.8 Pursuant to Section 81(1)(a), (c), (d), (q) and (r) of the *Indian Act*:

- a) Persons are prohibited from assembling at a gathering involving more than 25 persons or 25% of the usual capacity of the premises including as determined by *The National Fire Code*, whichever is lower, at any Indoor Public Place,
- b) Persons from different households are prohibited from assembling at a gathering involving more than 50 persons at an outdoor place;
- c) Council may vary sections 6.8(a) or (b) and designate the number of persons who may gather in a group at any Indoor Public Place or outdoor place through a Schedule duly enacted as an amendment to and which forms a part of this By-law; and
- d) Every person who gathers in public in violation of sections 6.8(a) or (b), as they may be varied, is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Ceremonial and Religious Gatherings

6.9 Pursuant to Section 81(1)(a), (c), (d), (q), and (r) of the *Indian Act*:

- a) A person other than a resident of a private residence must not gather for ceremonial or religious ceremony inside a private residence unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- b) A ceremonial or religious ceremony on the property of a private residence may involve the occupants of that residence and no more than 10 other persons unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- c) A ceremonial or religious gather at an Indoor Public Place may involve up to 25 persons or 25% of the usual capacity of premises including as determined by *The National Fire Code*, whichever is lower, so long as measures are implemented to ensure that all persons attending are reasonably able to maintain a separation of at least two meters from other persons at the ceremonial or religious gathering and so long as no person is displaying Signs and Symptoms

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of COVID-19, or a person has taken a Rapid COVID-19 test as may be required by Council in accordance with 6.9(e);

- d) A ceremonial or religious gathering at an outdoor place may involve no more than 50 persons so long as no person is displaying Signs and Symptoms of COVID-19, or a person has taken a Rapid COVID-19 test as may be required by Council in accordance with 6.9 (e);
- e) Council may vary sections 6.9(a)-(d) and designate the number of persons which may gather at a ceremonial or religious gathering as well as measures to prevent the spread of COVID-19 disease through a Schedule duly enacted as an amendment which shall form a part of this By-law; and
- f) Every person who attends a ceremonial or religious gathering in violation of sections 6(9)(a)-(d) as they may be varied), is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Funerals

6.10 Pursuant to Section 81(1)(a), (c), (d), (q), and (r) of the *Indian Act*:

- a) A person other than a resident of a private residence must not gather for a funeral ceremony inside a private residence unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- b) A funeral on the property of a private residence may involve the occupants of that residence and no more than 10 other persons unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- c) A funeral at an Indoor Public Place may involve up to 25 persons or 25% of the usual capacity of premises including as determined by *The National Fire Code*, whichever is lower, so long as measures are implemented to ensure that all person attending are reasonably able to maintain a separation of at least two meters from other persons at the funeral and so long as no person is displaying Signs and Symptoms of COVID-19, or a person has taken a Rapid COVID-19 test as may be required by Council under 6.10(e);
- d) A funeral at an outdoor place may involve no more than 50 persons so long as no person is displaying Signs and Symptoms of COVID-19, or a person has taken a Rapid COVID-19 test as may be required by Council in accordance with 6.10(e);
- e) Council may vary sections 6.10(a)-(d) and designate the number of persons which may gather at a funeral as well as measures to prevent the spread of COVID-19 disease through a Schedule duly enacted as an amendment to and which forms a part of this By-law; and
- f) Every person who gathers at a funeral in violation of sections 6.10(a)-(d), as may be varied, is guilty of an offence punishable on summary conviction of a fine not

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exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Hours of Business

6.11 Pursuant to Section 81(1)(a), (c), (n), (q), and (r) of the *Indian Act*:

- a) A business on the Reserve may be open for business between the hours designated by Council through a Schedule duly enacted as an amendment to and which forms a part of this By-law setting out the hours of the day that a business may be open; and
- b) Every owner of a business who violates s 6.11(a) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Occupancy of Business

6.12 Pursuant to Section 81(1)(a), (c), (n), (q), and (r) of the *Indian Act*:

- a) The Council may designate the occupancy of a business through a Schedule duly enacted as an amendment to and which forms a part of this By-law setting out either or both of the percentage of the usual capacity of the business or an absolute maximum number of persons permitted to attend the business, as Council determines are appropriate in the circumstances;
- b) A business may be open during the hours of the day designated by Council under section 6.11(a) if the operator of the business:
 - (i) limits the number of members of the public at the business to the occupancy of the business identified by Council in a Schedule duly enacted as an amendment to and which forms a part of this By-law; and
 - (ii) implements measures to ensure that members of the public at the business are reasonably able to maintain a separation of at least two metres from other members of the public;
- c) Every business owner that exceeds the occupancy restrictions under sections 6.12(b)(i) or the social distancing requirements under 6.12(b)(ii) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

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Curfew Hours

6.13 Pursuant to Section 81(1)(a), (b), (c), (d), (n), (p), (q), and (r) of the *Indian Act*:

- a) The Council may designate and enact through a Schedule duly enacted as an amendment to and which forms a part of this By-law the hours of the day in which every person on the Reserve, other than those persons providing Essential Services as designated by Council in the Schedule, shall be and remain inside



their own residence or inside another indoor location designated and approved in advance by the Council;

- b) Every person on the Reserve shall be and remain inside their own Residence or inside another indoor location designated and approved in advance by the Council during the hours of the day identified in the Schedule; and
- c) A Resident or non-resident who violates s. 6.13(a) or (b) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Lockdown

6.14 Pursuant to Section 81(1)(a), (b), (c), (d), (n), (p), (q), and (r) of the *Indian Act*:

- a) In the event of the determination by Council that an emergency exists or may exist in relation to an outbreak or a potential outbreak of COVID-19 disease on the Reserve, the Council may enact as a Schedule duly enacted as an amendment to and which forms a part of this By-law a declaration of a Lockdown which, when declared:
 - (i) requires all persons, other than those persons providing Essential Services as designated by Council in the Schedule, to remain inside their own Residence or inside another indoor location designated and approved in advance by the Council during all hours of the day until such time as the declaration of a Lockdown expires as set out in any Schedule to this By-law, or is rescinded in an amended Schedule to this By-law;
 - (ii) Prohibits every person, including Residents, from entering and coming onto the Reserve except for those persons expressly identified by Council in a Schedule enacted as an amendment to and which forms a part of this Bylaw as being permitted to enter and come onto the Reserve;
- b) Any person who violates section 6.1(a)(i) or (ii) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Non-residents on the Reserve in Contravention of this By-law

6.15 Pursuant to section 81(1)(p), (q) and (r) of *The Indian Act*:

- a) non-residents of the Reserve who are determined by a First Nation Safety Officer or a Peace Officer to be in contravention of this By-law may be deemed to be trespassing and shall be ordered by the First Nation Safety Officer or the Peace Officer to leave the Reserve immediately, in addition to being subject to the applicable penalty for the contravention and offence; and
- b) Should the person so ordered in accordance with section 6.15 (a) fail to leave the Reserve, then the First Nation Safety Officer or the Peace Officer shall

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immediately take steps to remove the person from the Reserve, in addition to the person being subject to the applicable penalty for the contravention and offence.

Persons with Signs and Symptoms of COVID-19

6.16 Pursuant to Section 81(1)(a), (c), (q), and (r) of the *Indian Act*:

- a) Persons with Signs and Symptoms of COVID-19 must report themselves to the Nursing Station or Health Centre and Pandemic Coordinator if they experience Signs and Symptoms of COVID-19 where they will be offered a Rapid COVID-19 test;
- b) If the person displaying Signs and Symptoms tests positive for COVID-19 or refuses to undertake a Rapid COVID-19 test, they:
 - (i) Must return to their Residence and remain there except to attend an appointment with a health care provider if it cannot be postponed or conducted remotely and for urgent or emergency care;
 - (ii) Must Self-Isolate for 14 days, or 24 hours after their Signs and Symptoms of COVID-19 have fully resolved, whichever is longer;
 - (iii) Must not leave their Residence for food, essential supplies or medicines as Council, the Pandemic Coordinator, or a person designated by the Council will make arrangements with the person for delivery to the Residence of the person of food, essential supplies and medicines;
 - (iv) Must be isolated from others within a Residence to the greatest extent possible; and
 - (v) Must wear protective hand and face coverings (i.e.: gloves, scarves, and/or face masks) if required to leave the Residence for emergency care, testing or assessment.
- c) A First Nation Safety Officer or Peace Officer or the Pandemic Coordinator may advise a person displaying signs and symptoms of COVID-19 to:
 - (i) maintain a distance of at least two (2) meters from other individuals in a residence where possible;
 - (ii) maintain regular electronic communication with the Pandemic Coordinator or other Public Health Officials designated in this By-law or a Public Health Order regarding the status and progress of any Signs and Symptoms of COVID-19 and if means of electronic communication are not available, by such other means as are identified in a Schedule duly enacted by an amendment to and which forms a part of this By-law;
 - (iii) wash their hands regularly with hot, soapy water for at least 20 seconds, and immediately whenever returning to a Residence; and
 - (iv) sanitize and disinfect common areas as recommended and as necessary;

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- d) The Pandemic Coordinator must make arrangements for the person to attend the Nursing Station or nearest emergency service provider if their Signs and Symptoms of COVID-19 are worsening to a point where they cannot remain safely at home;
- e) Every person who contravenes s. 6.16(b)(i), (ii), (iii), (iv), or (v) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both; and
- f) Sections 6.16(b) and(c) do not apply to persons with signs and symptoms of COVID-19 if the person can demonstrate they have taken a Rapid COVID-19 test within the previous 72 hours confirming the person is negative for COVID-19.

Restorative Justice

7.1 Pursuant to Section 81(1)(a), (c), (r) and (q) of the *Indian Act* and in keeping with the principles and objectives of the MKO First Nations Justice Strategy Program which provides the MKO First Nation communities with an alternative program that supports court diversions from the traditional court system for youth and adults facing criminal charges:

- (a) all offences by a Member under this By-law shall be examined in accordance with the principles and objectives of the MKO First Nations Justice Strategy Program regarding the appropriate penalties for the offence and to determine whether to:
 - (i) undertake restorative justice measures consistent with the MKO First Nations Justice Strategy Program; or
 - (ii) pursue a summary conviction and impose penalties in accordance with the applicable provision of this By-law.

Amendment and Extension

8.1 This By-law may be amended, including, without limitation, to extend the effective period of this By-law and to vary any restrictions and requirements in this By-law, by a quorum of Council at a duly convened meeting of Council. Council will promptly post and distribute the amended By-law in accordance with s. 2.1 of this By-Law.

Conflict of Laws

- 9.1 To the extent of any inconsistencies with previously enacted By-laws of the First Nation or provincial laws of general application, this Northlands Denesuline First Nation COVID-19 Health Protection By-law shall prevail.
- 9.2 Should a court determine that a provision of this By-Law is invalid for any reason, the provision shall be severed from the By-Law and the validity of the rest of the By-Law shall not be affected.

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Effective Date and Term

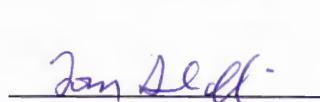
10.1 This Northlands Denesuline First Nation COVID-19 Health Protection By-law comes into force on the day on which it is first published in the First Nation Gazette and shall remain in force for 120 days, unless this By-law is terminated or the term of this By-law is reduced or extended by Council through the repeal of or an amendment to this By-law including by a Schedule duly enacted as an amendment to and which forms a part of this Bylaw.

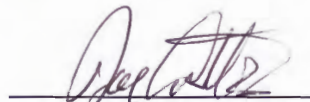
THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the First Nation this 17th day of November, 2021.

Voting in favour of the By-law are the following members of the Council:


(Member of the Council)


(Member of the Council)


(Member of the Council)


(Member of the Council)

(Member of the Council)

(Member of the Council)

being the majority of those members of the Council of the Northlands Denesuline First Nation present at the aforesaid meeting of the Council.

The quorum of the Council is 4 members.

Number of members of the Council present at the meeting: 4.

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I, Chief Simon Denechezhe of the Northlands Denesuline First Nation, do hereby certify that a copy of the foregoing By-law was published on the *First Nations Gazette*, pursuant to subsection 86(1) of the *Indian Act*, on the 17th day of November, 2021.

(Witness)

(Chief/Councillor)



O-Pipon-Na-Piwin Cree Nation COVID-19 Health Protection By-law

By-law No. 2021-11-26 of the O-Pipon-Na-Piwin Cree Nation

Being a By-law providing for special measures to respond to the serious and immediate threat to public health existing as a result of the COVID-19 pandemic

Enacted on the 26th day of November, 2021

WHEREAS:

The O-Pipon-Na-Piwin Cree Nation (hereafter "the First Nation") has and exercises an inherent, Aboriginal and Treaty Right of self-determination that is recognized and affirmed by Articles 3, 4, 5, 34 and 35 of the United Nations Declaration on the Rights of Indigenous Peoples, Section 35 of the *Constitution Act, 1982* and is recognized, affirmed and protected by the terms of Treaty Number 5;

Whereas under section 81(1) of the *Indian Act, RSC 1985, c. I-5*, the First Nation as represented by the Council may make By-laws, not inconsistent with the *Indian Act* or with any regulation made by the Governor in Council or the Minister, for any or all of the following purposes:

- (a) to provide for the health of Residents on the Reserve and to prevent the spreading of contagious and infectious diseases;
- (b) the regulation of traffic;
- (c) the observance of law and order;
- (d) the prevention of disorderly conduct and nuisances;
- (n) the regulation of the conduct and activities of hawkers, peddlers or others who enter the Reserve to buy, sell or otherwise deal in wares or merchandise;
- (p) the removal and punishment of persons trespassing on the Reserve or frequenting the Reserve for prohibited purposes;
- (q) with respect to any matter arising out of or ancillary to the exercise of powers under this section; and
- (r) the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a By-law made under this section;

Whereas a contagious and infectious disease known as COVID-19 has been declared by the World Health Organization to be a global pandemic and has arrived in Manitoba;

Whereas the Chief Provincial Public Health Officer of Manitoba (CPHOM) has concluded that special measures are required to respond to the serious and immediate threat to public health existing as a result of the COVID-19 pandemic;

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Whereas the Members, Residents and non-residents at the First Nation have been disproportionately impacted by past pandemics;

Whereas the Members, Residents and non-residents at the First Nation are disproportionately vulnerable to the impacts of COVID-19 as they are living or working in conditions which put them at an elevated risk of infection with COVID-19 disease, experience crowded multi-generational living which makes segregation of at-risk groups challenging, are subject to precarious supply chain, infrastructure, and health systems which are vulnerable to critical disruption, have widespread and high levels of underlying and existing health conditions, have low incomes in many households and have limited access to medical services which result in the First Nation being peculiarly and particularly vulnerable to an outbreak of COVID-19 disease;

Whereas COVID-19 poses a serious and immediate threat to the health, safety and lives of the people of the First Nation, and especially to Elders, people with underlying health conditions; and other vulnerable community members, and requires the urgent coordination of action and special regulation of persons, property and infrastructure to protect the health, safety, well-being and lives of Members, Residents and non-residents on the First Nation;

Whereas First Nations are experiencing outbreaks of COVID-19 on Reserve, including among Members and Residents who are fully vaccinated against COVID-19;

Whereas public health officials strongly recommend that COVID-19 testing occur before travel to First Nations and before someone returns to a community if a resident has been away for more than 48 hours;

Whereas public health officials also acknowledge that individual First Nations may have further testing guidance in place that should be followed for all people travelling into those communities, including those who are fully immunized;

Whereas Provincial health orders including but not limited to the Order Prohibiting Travel to Northern Manitoba and Remote Communities provide that no person shall travel into northern Manitoba or a remote community unless they meet certain exceptions under the Order and do not display any symptoms of COVID-19;

Whereas Provincial health orders including but not limited to the Order Prohibiting Travel to Northern Manitoba and Remote Communities prohibit a person who is required to self-isolate under the Self-Isolation Order for Persons Entering Manitoba from travelling into northern Manitoba or a remote community unless they have completed the required period of self-isolation;

Whereas certain Provincial health orders have prohibited travel by residents of a specific First Nation to that specific First Nation if they are displaying any symptoms of COVID-19;

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Whereas the Keewatinohk Inniniw Minoayawin Inc. (KIM) and the First Nations Health and Social Secretariat of Manitoba (FNHSSM) have made recommendations to respond to the potential effect of the COVID-19 pandemic on First Nations in Manitoba, including on the First Nation, and Canada's Chief Public Health Officer (CPHOC) and the CPHOM have made recommendations and issued orders designed to prevent and reduce the spread of COVID-19 disease, including orders prohibiting travel into northern Manitoba and remote communities, requiring social (physical) distancing, the wearing of masks, limiting the size of gatherings and other measures;

Whereas the First Nation as represented by Chief and Council has an obligation to protect the Members of the First Nation, Residents and non-residents and particularly Elders, children, those Members and Residents with underlying health conditions and other vulnerable community members and must take urgent action to protect the First Nation from an outbreak of COVID-19 and to be prepared to respond should any outbreak of COVID-19 occur;

Whereas the First Nation as represented by Chief and Council conclude that the urgent measures of a temporary nature as set out in this By-law minimally impair the rights and freedoms of Members and Residents in a manner that is necessary and in proportion to the threat and consequences to the public health and safety of Members and Residents represented by a potential outbreak COVID-19 and are reasonably linked to the obligation, goal and authority of Council to control the spread of contagious and infectious diseases and to provide for the observance of law and order on the Reserve(s) of the First Nation so long as a serious and immediate threat to public health exists is in effect; and

Whereas the First Nation as represented by Chief and Council recognize that the nature and effective period of any urgent measure of a temporary nature as set out in this By-law may be varied through a duly enacted By-law to reflect, be in accordance with or be harmonized with the medical evidence available and with any Public Health Order in effect at the time of the implementation, variation or effective period of any measure under this By-law.

Now Therefore the Council of the First Nation at a duly convened meeting enacts the following By-law.

Part 1: Name

1.1 This By-law may be cited as the O-Pipon-Na-Piwin Cree Nation COVID-19 Health Protection By-law;

Part 2: Publication

2.1 Upon enacting this By-law, Council shall:

(a) Publish this By-law in the *First Nation Gazette*;

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2.2 Upon enacting this By-law, Council may:

- (a) Post this By-law on an Internet site maintained by the First Nation, to remain at least until such date that it expires or is repealed;
- (b) Post this By-law in a public area in the First Nation Administration Building including a notice containing:
 - i. The date on which this By-law is in force;
 - ii. The time period in which this By-law will remain in force; and
 - iii. A summary of this By-law
- (c) Provide a copy of this By-law as soon as reasonably possible to the Peace Officers, First Nation Safety Officers and By-law Enforcement Officers who are enforcing this By-law, to Public Prosecutions of Canada (Manitoba Regional Office), and to common carriers serving the First Nation, as well as to the Pandemic Coordinator, the Nursing Station and the Health Centre.

Part 3: Interpretation

"Business" means:

- a) a retail store or other commercial establishment;
- b) an office building;
- c) a day care centre or nursery;
- d) a restaurant; and
- e) any other analogous establishments.

"Council" means the Council of the First Nation;

"COVID-19 Disease" means infection of persons with the SARS-CoV-2 virus;

"Curfew Hours" means the time period that all Residents must be inside their residence or other indoor location as may be designated and approved in advance by the Council through this By-law as it may be amended;

"Emergency" means for the purpose of s. 6.14 of this By-law, a serious and immediate threat to public health because of an epidemic or threatened epidemic of a communicable disease in circumstances where the threat to public health cannot be prevented, reduced or eliminated without taking special measures;

"Essential Service" means those services and functions considered essential to preserving life, health, law and order, and basic functioning of society, including but not limited to, the functions performed by the emergency and first responders, health care workers, critical infrastructure workers, transportation and utilities workers, and workers essential to supply critical goods such as food and medicines;

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"First Nation By-law Enforcement Officer" means a person appointed by the Council under section 81(1)(c) and 81(1)(q) of the *Indian Act*;

"First Nation Organization" means the Keewatinohk Inniniw Minoayawin Inc, the First Nations Health and Social Secretariat of Manitoba, Inc., the Manitoba Keewatinowi Okimakanak, Inc., the Keewatin Tribal Council and the Assembly of Manitoba Chiefs;

"First Nation Safety Officer" means a First Nation Safety Officer within the meaning of *The Police Services Act*, C.C.S.M. c. P94.5, part 7.2, as amended, and appointed by the First Nation further to a First Nation Safety Officer Operating Agreement.

"First Nation Safety Officer Operating Agreement" means the Operating Agreement for a First Nation Safety Officer Program between The Government of Manitoba, as represented by the Minister of Justice and Attorney General of Manitoba, the Royal Canadian Mounted Police (RCMP) and the First Nation in accordance with Part 7.2 of *The Police Services Act*, as amended or extended;

"Fully Vaccinated Against COVID-19" means a person who:

(a) has received two doses of the Pfizer-BioNTech, Moderna or AstraZeneca/COVISHIELD vaccine for COVID-19 disease or two doses of any combination of those vaccines within a 16-week period and at least 14 days have passed since they received their last vaccine dose; or

(b) has received the Janssen COVID-19 vaccine and at least 14 days have passed since they were vaccinated;

"Gathering" means a grouping of persons in general proximity to each other who have assembled for a common purpose or reason and includes a wedding, funeral, reception or banquet, but does not include:

(a) a gathering in which all persons reside at the same private residence; and

(b) a gathering of employees at a business or facility or persons who are working at a worksite.

"Indoor Public Place" means any of the following:

- a) common areas of a residential building;
- b) a health care facility;
- c) an educational institution or facility;
- d) an enclosed place, other than a private residence, in which a private function is being held;
- e) a private club to which a member or invited person has access;
- f) a community centre;
- g) an indoor arena or hockey rink;
- h) a motor vehicle used for the public transportation of persons or property such as a bus, taxi or other vehicle for hire; or
- i) any other analogous indoor public places.

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"Lockdown" means a declaration issued by the Council through a Schedule enacted as an amendment to and which forms a part of this By-law which requires all persons on the Reserve, except for those providing Essential Services as designated by Council in the Schedule, to remain inside their own residence or inside another indoor location designated and approved in advance by the Council during all hours of the day and during which Lockdown no persons, including Members and Residents, shall be permitted to enter the Reserve except for those persons and for such purposes as are expressly identified by Council in a Schedule forming part of this By-law;

"Member" means a person whose name appears on the membership list of the First Nation or who is entitled to have their name appear on the membership list of the First Nation;

"MKO First Nations Justice Strategy Program" means the Program established through the Contribution Agreement for the MKO First Nations Justice Strategy Program (2021-2022) between The Government of Manitoba, as represented by the Minister of Justice and Attorney General of Manitoba and the Manitoba Keewatinowi Okimakanak Inc.;

"Pandemic Coordinator" means the person or persons designated by Council to provide forms, receive and provide reports of persons who are self-isolating and report persons who are suspected, have self-reported or are confirmed to be infectious with COVID-19 disease in a manner consistent with their obligation to respect, protect and maintain the confidentiality of personal health information;

"Peace Officer" means the Royal Canadian Mounted Police (RCMP), a First Nation Safety Officer within the meaning of *The Police Services Act*, part 7.2, as amended, and appointed by the First Nation further to a First Nation Safety Officer Operating Agreement including but not limited to s. 19 and 22, and any officer or person appointed or recognized as have the powers and protections of a Peace Officer under the common law, an act of Parliament or an act of the Legislative Assembly of Manitoba;

"Permitted Person" for the purpose of access and travel to the Reserve within the meaning of sections 6.1(a) and 6.5(a) means:

(a) a Member;

(b) a Resident of the Reserve;

(c) a person who is travelling to the First Nation in order to establish their permanent residence, if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(d) a person travelling into the First Nation in the course of their duties with, or while providing services to or on behalf of,

(i) a First Nation Organization providing health services to First Nations in Manitoba or other essential services at the request of the First Nation;

(ii) the Government of Canada;

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(iii) the Government of Manitoba; or

(iv) a Crown corporation or other government agency

if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(e) a health care provider who is travelling to the First Nation to provide health care services, if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(f) a person who is travelling into the First Nation to conduct or assist the conduct of a ceremonial or religious practice or event consistent with 6.9 of this By-law, if the person is not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(g) a professor, teacher or other educational professional who is travelling into the First Nation to teach, train or otherwise provide education programming or work at a post-secondary educational institution or a school, if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(h) a person who is travelling to the First Nation to attend classes or obtain instruction or training at a post-secondary educational institution or a school, if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(i) a person who owns, operates or is employed by a business who is travelling to the First Nation

(i) to deliver goods or provide services normally provided by that business, or

(ii) to engage in activities that the business normally conducts in the First Nation; and

(iii) to operate a common carrier service;

if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

(j) a person who is travelling into the First Nation

(i) to facilitate shared parenting arrangements under a custody order or agreement; or

(ii) in the course of their duties with a child and family services authority, along with any child travelling with the person;

if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;

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- (k) a person who is travelling into the First Nation for an emergency medical purpose;
- (l) a person who is travelling into the First Nation for the purpose of participating in a trial or other judicial proceeding, if they are not displaying any Signs and Symptoms of COVID-19 or they provide a medical certificate certifying that their Signs and Symptoms are not related to COVID-19;
- (m) a person who is travelling into the First Nation to perform an essential service as defined in this By-law and who is not displaying any Signs and Symptoms of COVID-19 or provides a medical certificate certifying their Signs and Symptoms are not related to COVID-19;
- (n) a person who is travelling to the First Nation to visit a family member or friend who is in a health care facility with a life-threatening illness or injury if the health care facility and Council have authorized the visit and who is not displaying any Signs and Symptoms of COVID-19 or provides a medical certificate certifying their Signs and Symptoms are not related to COVID-19;
- (o) a person who is travelling to the First Nation to provide care to a family member or friend who is seriously ill but is not in a health care facility if Council has authorized the visit and who is not displaying any Signs and Symptoms of COVID-19 or provides a medical certificate certifying their Signs and Symptoms are not related to COVID-19; and
- (p) any other persons in a special circumstance analogous to (c)-(o) who are not displaying any Signs and Symptoms of COVID-19 or who provides a medical certificate certifying their Signs and Symptoms are not related to COVID-19.

"Rapid COVID-19 Test" means

- (a) the Abbott PanBio COVID-19 antigen test;
- (b) the BD Veritor COVID-19 antigen test;
- (c) the Lucira Check it COVID-19 Test Kit; and
- (d) any other test for COVID-19 approved by the Chief Provincial Public Health Officer of Manitoba, the Governor in Council or included in a Schedule duly enacted and which forms a part of this By-law;

"Reserve" means all those lands set apart by Canada for the use and benefit of the First Nation in accordance with the terms of Treaty No. 5;

"Resident" means those persons living on Reserve, or entitled to live on the Reserve, including a Member, their spouse or common law partner and dependent children or any other person authorized by Council to live on the Reserve;

"Self-isolation" means a requirement for a person to remain in their residence or a location approved by Council except to attend an appointment with a health care

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provider if it cannot be postponed or conducted remotely or to receive urgent or emergency care;

"Signs and Symptoms of COVID-19" means fever, sore throat, coughing and sneezing, a fever and a cough, or a fever and difficulty breathing, as and may include any other condition identified as a sign or symptom of COVID-19 by the Chief Provincial Public Health Officer of Manitoba and any order issued by the Governor and Council;

"Trespass" means the entry onto, or the presence on, the reserve by a person without lawful justification.

Part 4: Authorization and Application

4.1 Pursuant to its inherent Indigenous and Treaty Right of self-determination and to the authority pursuant to sections 81(1)(a)(b)(c)(d)(n)(p)(q)(r) of the *Indian Act*, the First Nation hereby enacts this O-Pipon-Na-Piwin Cree Nation COVID-19 Health Protection By-law.

4.2 This By-law applies to the Reserves of the First Nation.

4.3 This By-law applies to all persons on the Reserve, including Members, Residents and non-residents of the Reserve.

Part 5 Enforcement

5.1 Pursuant to section 81(1)(a)(b)(c)(d)(p) and (q) and 103(1) of the *Indian Act*, a Peace Officer or a First Nation Safety Officer may:

- a) where they have reasonable grounds to believe an offence has been or is being committed, stop a person or vehicle for the purposes of monitoring, confirming and enforcing compliance with this By-law;
- b) where they have reasonable grounds to believe that a gathering is occurring at a residence in violation of sections 6.7(a), (b), 6.9(a)-(d) or 6.10(a)-(d) of this By-law, warn all persons attending the gathering to comply with section 6.7(a), (b), 6.9(a)-(d), or 6.10(a)-(d) of this By-law;
- c) where persons attending a gathering refuse to comply with a warning under section 5.1(b), search a residence for the purposes of monitoring, confirming, and enforcing compliance with gathering restrictions in section 6.7(a), (b), 6.9(a)-(d), or 6.10(a)-(d);
- d) attend a residence for the purposes of monitoring, confirming and enforcing compliance with:
 - (i) curfew requirements in section 6.13(a) of this By-law; and self-isolation and Rapid COVID-19 Test requirements in sections 6.3(b)(i) and (ii) and 6.15(a)(ii) of this By-law;
 - (ii) the requirements of a Lockdown under 6.14(a)(i) and (ii);
- e) where they have reasonable grounds to believe that an offence has been or is being committed, attend and enter a business for the purposes of monitoring, confirming and enforcing compliance with:

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- (i) the occupancy restrictions in section 6.12(a); and
 - (ii) the social distancing restrictions in 6.12(b);
- e) attend a business for the purposes of monitoring, confirming, and enforcing compliance with
 - (i) the hours of operation in section 6.11(a); and
 - (ii) the requirements of a Lockdown under 6.14(a)(i); and
- f) where they have reasonable grounds to believe that an offence has been or is being committed, arrest a person to ensure the health of residents on the reserve, to prevent the spread of contagious and infectious diseases, and maintain the observance of law and order.

5.2 A Pandemic Coordinator who has been designated and appointed by Council may provide forms for the purposes of this By-law, receive and provide to the Nursing Station, the Health Centre, Peace Officers, First Nation Safety Officers and By-Law Enforcement Officers information about and reports of persons who are self-isolating, have self-reported or are suspected or confirmed to have contracted COVID-19 disease in a manner consistent with their obligation to respect, protect and maintain the confidentiality of personal health information.

Part 6: Requirements and Offences

Travel to the Reserve:

6.1 Pursuant to Section 81(1)(a), (b), (c), (n), (p), (q), and (r) of the *Indian Act*:

- a) Subject to the requirements of this By-law, only a Permitted Person shall enter the Reserves of the First Nation while this By-law is in effect; and
- b) Every person who is on the Reserve without lawful justification in accordance with section 6.1(a) is deemed to be trespassing and guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Leaving the Reserve

6.2 Pursuant to Section 81(1)(a), (b), (c), (q), and (r) of the *Indian Act* a Member or Resident that leaves the Reserve may be refused re-entry to the Reserve pursuant to section 6.4.

- a) Council may amend section 6.2 through a Schedule duly enacted as an amendment to and which forms a part of this By-law.

Members and Residents Returning to the Reserve and not displaying Signs and Symptoms of COVID-19

6.3 Pursuant to Section 81(1)(a), (b), (c), (p), (q), and (r) of the *Indian Act*:

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- a) A Member or Resident shall return to the Reserve only as permitted in this By-law.
- b) A Member or Resident returning to the Reserve and not displaying Signs and Symptoms of COVID-19, must
 - (i) Self-isolate for at least 14 days; or
 - (ii) Take a Rapid COVID-19 test at a nursing station or health centre to confirm that the Member or Resident is negative for COVID-19; or
 - (iii) Demonstrate they have taken a Rapid COVID-19 test within the previous 72 hours confirming the Member or Resident is negative for COVID-19; and
- c) Every person who returns to the Reserve in violation of s. 6.3(a) or (b) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Members and Residents displaying Signs and Symptoms of COVID-19 seeking to access the Reserve

6.4 Pursuant to Section 81(1)(a), (b), (c), (q), and (r) of the *Indian Act*:

- a) A Member or Resident shall not return to the Reserve if displaying Signs and Symptoms of COVID-19;
- b) For the purpose of 6.4(a), Member or Resident can access the Reserve if they can demonstrate they have taken a Rapid COVID-19 test within the previous 72 hours confirming the Member or Resident is negative for COVID-19 or they provide a medical certificate certifying their Signs and Symptoms are not related to COVID-19;
- c) Where a Member or Resident is unable to comply with section 6.4(b), the Pandemic Coordinator will facilitate access by a Resident seeking to return to the Reserve and who is displaying Signs and Symptoms of COVID-19 to an alternative isolation facility operated by a public health authority; and
- d) Every person who returns to the Reserve or comes onto the Reserve in violation of s. 6.4(a) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Masks

6.5 Pursuant to Section 81(1)(a), (c), (q), and (r) of the *Indian Act*:

- a) All Members, Residents, non-residents and Permitted Persons must wear a mask in an Indoor Public Place or a Business except where a person is:
 - (i) unable to put on or take off the mask without assistance due to age, ability or developmental status;
 - (ii) actively having breathing difficulties;

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- (iii) a child under the age of five; or,
- (iv) needs to temporarily remove their mask while in the indoor public place for the purpose of (i) receiving a service that requires the removal of their mask, (ii) consuming food or drink, (iii) an emergency or medical purpose, or (iv) establishing their identity; and

b) Every person who fails to wear a mask in accordance with s. 6.5(a) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Social Distancing

6.6 Pursuant to Section 81(1)(a), (c), (d), (q), and (r) of the *Indian Act*:

- a) All Members, Residents, non-resident persons and Permitted Persons must maintain a separation of at least two metres from other persons whenever possible, unless:
 - (i) The Member, Resident or non-resident person requires assistance from a family member or care-giver;
 - (ii) The Member, Resident or non-resident person are travelling in a vehicle; or
 - (iii) The Member, Resident or non-resident ordinarily reside in the same household;
- b) As otherwise authorized by Council or a person designated by Council in a Schedule duly enacted to and which forms a part of this By-law; and
- c) Every person who fails to maintain social distancing measures in accordance with section 6.6(a) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Gatherings in Residences

6.7 Pursuant to Section 81(1)(a), (c), (d), (q), and (r) of the *Indian Act*:

- a) A person who resides in a private household must not permit any person who does not ordinarily reside in that household to enter or remain in the household unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- b) An outdoor gathering may be held on the property on which a private residence is located that involves occupants of that residence and no more than 10 other persons unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- c) Sections 6.7(a) and 6.7(b) do not apply to the Permitted Persons (c), (d), (e), (j), (m) and (o);

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- d) Sections 6.7(a) or (b) do not apply to persons who have taken a Rapid COVID-19 test within 72 hours;
- e) Council may designate persons or numbers of persons to which sections 6.7(a) or (b) do not apply through a Schedule duly enacted as an amendment to and which forms a part of this By-law; and
- f) Every person who gathers in a private residence in violation of sections 6.7(a) or (b), as may be varied through an amendment to this By-law, is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Gatherings in Public

6.8 Pursuant to Section 81(1)(a), (c), (d), (q) and (r) of the *Indian Act*:

- a) Persons are prohibited from assembling at a gathering involving more than 25 persons or 25% of the usual capacity of the premises including as determined by *The National Fire Code*, whichever is lower, at any Indoor Public Place,
- b) Persons from different households are prohibited from assembling at a gathering involving more than 50 persons at an outdoor place;
- c) Council may vary sections 6.8(a) or (b) and designate the number of persons who may gather in a group at any Indoor Public Place or outdoor place through a Schedule duly enacted as an amendment to and which forms a part of this By-law; and
- d) Every person who gathers in public in violation of sections 6.8(a) or (b), as they may be varied, is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Ceremonial and Religious Gatherings

6.9 Pursuant to Section 81(1)(a), (c), (d), (q), and (r) of the *Indian Act*:

- a) A person other than a resident of a private residence must not gather for ceremonial or religious ceremony inside a private residence unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- b) A ceremonial or religious ceremony on the property of a private residence may involve the occupants of that residence and no more than 10 other persons unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- c) A ceremonial or religious gather at an Indoor Public Place may involve up to 25 persons or 25% of the usual capacity of premises including as determined by *The National Fire Code*, whichever is lower, so long as measures are implemented to ensure that all persons attending are reasonably able to maintain a separation of at least two meters from other persons at the ceremonial or religious gathering and so long as no person is displaying Signs and Symptoms



of COVID-19, or a person has taken a Rapid COVID-19 test as may be required by Council in accordance with 6.9(e);

- d) A ceremonial or religious gathering at an outdoor place may involve no more than 50 persons so long as no person is displaying Signs and Symptoms of COVID-19, or a person has taken a Rapid COVID-19 test as may be required by Council in accordance with 6.9 (e);
- e) Council may vary sections 6.9(a)-(d) and designate the number of persons which may gather at a ceremonial or religious gathering as well as measures to prevent the spread of COVID-19 disease through a Schedule duly enacted as an amendment which shall form a part of this By-law; and
- f) Every person who attends a ceremonial or religious gathering in violation of sections 6(9)(a)-(d) as they may be varied), is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Funerals

6.10 Pursuant to Section 81(1)(a), (c), (d), (q), and (r) of the *Indian Act*:

- a) A person other than a resident of a private residence must not gather for a funeral ceremony inside a private residence unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- b) A funeral on the property of a private residence may involve the occupants of that residence and no more than 10 other persons unless otherwise provided in a Schedule duly enacted and which forms part of this By-law;
- c) A funeral at an Indoor Public Place may involve up to 25 persons or 25% of the usual capacity of premises including as determined by *The National Fire Code*, whichever is lower, so long as measures are implemented to ensure that all person attending are reasonably able to maintain a separation of at least two meters from other persons at the funeral and so long as no person is displaying Signs and Symptoms of COVID-19, or a person has taken a Rapid COVID-19 test as may be required by Council under 6.10(e);
- d) A funeral at an outdoor place may involve no more than 50 persons so long as no person is displaying Signs and Symptoms of COVID-19, or a person has taken a Rapid COVID-19 test as may be required by Council in accordance with 6.10(e);
- e) Council may vary sections 6.10(a)-(d) and designate the number of persons which may gather at a funeral as well as measures to prevent the spread of COVID-19 disease through a Schedule duly enacted as an amendment to and which forms a part of this By-law; and
- f) Every person who gathers at a funeral in violation of sections 6.10(a)-(d), as may be varied, is guilty of an offence punishable on summary conviction of a fine not

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exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Hours of Business

6.11 Pursuant to Section 81(1)(a), (c), (n), (q), and (r) of the *Indian Act*:

- a) A business on the Reserve may be open for business between the hours designated by Council through a Schedule duly enacted as an amendment to and which forms a part of this By-law setting out the hours of the day that a business may be open; and
- b) Every owner of a business who violates s 6.11(a) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Occupancy of Business

6.12 Pursuant to Section 81(1)(a), (c), (n), (q), and (r) of the *Indian Act*:

- a) The Council may designate the occupancy of a business through a Schedule duly enacted as an amendment to and which forms a part of this By-law setting out either or both of the percentage of the usual capacity of the business or an absolute maximum number of persons permitted to attend the business, as Council determines are appropriate in the circumstances;
- b) A business may be open during the hours of the day designated by Council under section 6.11(a) if the operator of the business:
 - (i) limits the number of members of the public at the business to the occupancy of the business identified by Council in a Schedule duly enacted as an amendment to and which forms a part of this By-law; and
 - (ii) implements measures to ensure that members of the public at the business are reasonably able to maintain a separation of at least two metres from other members of the public;
- c) Every business owner that exceeds the occupancy restrictions under sections 6.12(b)(i) or the social distancing requirements under 6.12(b)(ii) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Curfew Hours

6.13 Pursuant to Section 81(1)(a), (b), (c), (d), (n), (p), (q), and (r) of the *Indian Act*:

- a) The Council may designate and enact through a Schedule duly enacted as an amendment to and which forms a part of this By-law the hours of the day in which every person on the Reserve, other than those persons providing Essential Services as designated by Council in the Schedule, shall be and remain inside

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their own residence or inside another indoor location designated and approved in advance by the Council;

- b) Every person on the Reserve shall be and remain inside their own Residence or inside another indoor location designated and approved in advance by the Council during the hours of the day identified in the Schedule; and
- c) A Resident or non-resident who violates s. 6.13(a) or (b) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Lockdown

6.14 Pursuant to Section 81(1)(a), (b), (c), (d), (n), (p), (q), and (r) of the *Indian Act*:

- a) In the event of the determination by Council that an emergency exists or may exist in relation to an outbreak or a potential outbreak of COVID-19 disease on the Reserve, the Council may enact as a Schedule duly enacted as an amendment to and which forms a part of this By-law a declaration of a Lockdown which, when declared:
 - (i) requires all persons, other than those persons providing Essential Services as designated by Council in the Schedule, to remain inside their own Residence or inside another indoor location designated and approved in advance by the Council during all hours of the day until such time as the declaration of a Lockdown expires as set out in any Schedule to this By-law, or is rescinded in an amended Schedule to this By-law;
 - (ii) Prohibits every person, including Residents, from entering and coming onto the Reserve except for those persons expressly identified by Council in a Schedule enacted as an amendment to and which forms a part of this By-law as being permitted to enter and come onto the Reserve;
- b) Any person who violates section 6.1(a)(i) or (ii) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both.

Non-residents on the Reserve in Contravention of this By-law

6.15 Pursuant to section 81(1)(p), (q) and (r) of *The Indian Act*:

- a) non-residents of the Reserve who are determined by a First Nation Safety Officer or a Peace Officer to be in contravention of this By-law may be deemed to be trespassing and shall be ordered by the First Nation Safety Officer or the Peace Officer to leave the Reserve immediately, in addition to being subject to the applicable penalty for the contravention and offence; and
- b) Should the person so ordered in accordance with section 6.15 (a) fail to leave the Reserve, then the First Nation Safety Officer or the Peace Officer shall

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immediately take steps to remove the person from the Reserve, in addition to the person being subject to the applicable penalty for the contravention and offence.

Persons with Signs and Symptoms of COVID-19

6.16 Pursuant to Section 81(1)(a), (c), (q), and (r) of the *Indian Act*:

- a) Persons with Signs and Symptoms of COVID-19 must report themselves to the Nursing Station or Health Centre and Pandemic Coordinator if they experience Signs and Symptoms of COVID-19 where they will be offered a Rapid COVID-19 test;
- b) If the person displaying Signs and Symptoms tests positive for COVID-19 or refuses to undertake a Rapid COVID-19 test, they:
 - (i) Must return to their Residence and remain there except to attend an appointment with a health care provider if it cannot be postponed or conducted remotely and for urgent or emergency care;
 - (ii) Must Self-Isolate for 14 days, or 24 hours after their Signs and Symptoms of COVID-19 have fully resolved, whichever is longer;
 - (iii) Must not leave their Residence for food, essential supplies or medicines as Council, the Pandemic Coordinator, or a person designated by the Council will make arrangements with the person for delivery to the Residence of the person of food, essential supplies and medicines;
 - (iv) Must be isolated from others within a Residence to the greatest extent possible; and
 - (v) Must wear protective hand and face coverings (i.e.: gloves, scarves, and/or face masks) if required to leave the Residence for emergency care, testing or assessment.
- c) A First Nation Safety Officer or Peace Officer or the Pandemic Coordinator may advise a person displaying signs and symptoms of COVID-19 to:
 - (i) maintain a distance of at least two (2) meters from other individuals in a residence where possible;
 - (ii) maintain regular electronic communication with the Pandemic Coordinator or other Public Health Officials designated in this By-law or a Public Health Order regarding the status and progress of any Signs and Symptoms of COVID-19 and if means of electronic communication are not available, by such other means as are identified in a Schedule duly enacted by an amendment to and which forms a part of this By-law;
 - (iii) wash their hands regularly with hot, soapy water for at least 20 seconds, and immediately whenever returning to a Residence; and
 - (iv) sanitize and disinfect common areas as recommended and as necessary;

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- d) The Pandemic Coordinator must make arrangements for the person to attend the Nursing Station or nearest emergency service provider if their Signs and Symptoms of COVID-19 are worsening to a point where they cannot remain safely at home;
- e) Every person who contravenes s. 6.16(b)(i), (ii), (iii), (iv), or (v) is guilty of an offence punishable on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both; and
- f) Sections 6.16(b) and (c) do not apply to persons with signs and symptoms of COVID-19 if the person can demonstrate they have taken a Rapid COVID-19 test within the previous 72 hours confirming the person is negative for COVID-19.

Restorative Justice

7.1 Pursuant to Section 81(1)(a), (c), (r) and (q) of the *Indian Act* and in keeping with the principles and objectives of the MKO First Nations Justice Strategy Program which provides the MKO First Nation communities with an alternative program that supports court diversions from the traditional court system for youth and adults facing criminal charges:

- (a) all offences by a Member under this By-law shall be examined in accordance with the principles and objectives of the MKO First Nations Justice Strategy Program regarding the appropriate penalties for the offence and to determine whether to:
 - (i) undertake restorative justice measures consistent with the MKO First Nations Justice Strategy Program; or
 - (ii) pursue a summary conviction and impose penalties in accordance with the applicable provision of this By-law.

Amendment and Extension

8.1 This By-law may be amended, including, without limitation, to extend the effective period of this By-law and to vary any restrictions and requirements in this By-law, by a quorum of Council at a duly convened meeting of Council. Council will promptly post and distribute the amended By-law in accordance with s. 2.1 of this By-Law.

Conflict of Laws

- 9.1 To the extent of any inconsistencies with previously enacted By-laws of the First Nation or provincial laws of general application, this O-Pipon-Na-Piwin Cree Nation COVID-19 Health Protection By-law shall prevail.
- 9.2 Should a court determine that a provision of this By-Law is invalid for any reason, the provision shall be severed from the By-Law and the validity of the rest of the By-Law shall not be affected.




Effective Date and Term

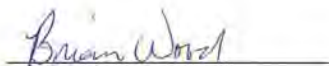
10.1 This O-Pipon-Na-Piwin Cree Nation COVID-19 Health Protection By-law comes into force on the day on which it is first published in the First Nation Gazette and shall remain in force for 120 days, unless this By-law is terminated or the term of this By-law is reduced or extended by Council through the repeal of or an amendment to this By-law including by a Schedule duly enacted as an amendment to and which forms a part of this By-law.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the First Nation this 26 day of November, 2021.


Voting in favour of the By-law are the following members of the Council:



(Member of the Council)



(Member of the Council)



(Member of the Council)

(Member of the Council)



(Member of the Council)

(Member of the Council)



(Member of the Council)

(Member of the Council)

being the majority of those members of the Council of the O-Pipon-Na-Piwin Cree Nation present at the aforesaid meeting of the Council.

The quorum of the Council is 3 members.

Number of members of the Council present at the meeting: 5.





I, Chief Shirley Ducharme of the O-Pipon-Na-Piwin Cree Nation, do hereby certify that a copy of the foregoing By-law was published on the *First Nations Gazette*, pursuant to subsection 86(1) of the *Indian Act*, on the 26 day of November, 2021.

(Witness)

(Chief/Councillor)

(Print name)

(Print name)



Roseau River Anishinabe First Nation



ANIMAL CONTROL BYLAW REVISED

02/08/2021

001-2021



BY-LAW NO. 001-2021
of the Roseau River Anishinabe First Nation
Being a By-Law Respecting
The Control of Animals
on the Roseau River Reserve Lands

WHEREAS the Council of the Roseau River Anishinabe First Nation deems it advisable, necessary, expedient and in the best interest of the First Nation and its members and residents to establish a By-Law to provide for the control of Dogs and Animals on the reserve for health and safety purposes; and

AND WHEREAS the council of the Roseau River Anishinabe First Nation is empowered to make such By-Laws, and any matter ancillary thereto pursuant to paragraphs 81(1)(e), (q), and (r) of the *Indian Act*, R.S.C. 1985, c. I-5; and

AND WHEREAS it is deemed to be expedient and necessary, for the benefit, comfort, and safety of the inhabitants of the Roseau River Anishinabe First Nation, to provide for the control of Dogs and Animals and to prevent nuisance by such Dogs and Animals on the reserve; and

AND WHEREAS the Council of the Roseau River Anishinabe First Nation is of the opinion that uncontrolled ownership and the running At Large of Dogs and Animals may be detrimental to the health and safety and a nuisance to the residents on reserve lands; and

NOW THEREFORE the Council of the Roseau River Anishinabe First Nation hereby makes the following By-Law: and

Short title

1. This By-Law may be cited as “Roseau River Anishinabe First Nation Animal Control By-Law”

Interpretation

2. In this By-Law, including the recitals, unless the content otherwise requires:

“*Animal*” means an animal, including a Dog or a Cat that is tame or kept, or that has been and is being sufficiently tamed or kept, to serve some purpose for the use of man, and includes:

- i. Cattle, goats, horses, rabbits, sheep, swine kept for the purpose of providing meat, dairy or eggs; and
- ii. Animals that are commonly kept as pets and animals that are wild by nature but are kept in captivity as pets and animals that are commonly used for commercial purposes.



“*By-Law Officer*” means any person appointed by Chief and Council or contracted by Council from time to time for the purpose of administering, applying, and enforcing this By-Law, to assist in carrying out the provisions herein;

“*At Large*” means any Dog or Animal being elsewhere other than on the premises or property of the Dog or Animal’s Owner and not being under the direct charge and effective control of a responsible and competent person;

“*Cat*” means a member of the subspecies *Felis catus* over the age of four months;

“*Council*” means the Chief and Council of the Roseau River Anishinabe First Nation;

“*Dangerous Dog*” means any Dog which meets one or more of the following conditions:

- i. Is a Dog that is used primarily to guard property;
- ii. A Dog that has attacked, bitten, or caused injury to a person or has demonstrated a propensity, tendency, or disposition to do so;
- iii. A Dog, that while At Large, has attacked, bitten, caused injury to, or killed an Animal;
- iv. A Dog, that while At Large, has aggressively pursued or harassed a person;
- v. A Dog, that while At Large, has aggressively pursued or harassed an Animal;
- vi. A Dog with a known propensity to attack or injure a person without provocation or to otherwise threaten the safety of human beings or domestic animals; and
- vii. A Dog that has been deemed dangerous, vicious, or any similar designation under a law or By-law of any other First Nation or municipality in the province of Manitoba or elsewhere.

“*Dog*” means a member of the subspecies *Canis lupus familiaris* over the age of four months and includes a Dangerous Dog;

“*Enclosure*” means any fence, pen, run or other structure suitable to prevent the entry of young children, and suitable to confine a Dog or Animal, in conjunction with any other measures necessary to prevent a Dog or Animal from escaping;

“*Impounded*” means seized, delivered, received, or taken into the pound, or into the custody of the By-Law Officer or Pound Keeper as provided in this By-Law;

“*Muzzle*” means a device used to secure a Dog’s mouth in such a humane fashion so that it cannot bite any person or other Dog or Animal;

“*Owner*” when used in relation to the ownership of a Dog or Animal, includes a person owning, possessing, having custody, care and control of a Dog or Animal, or permitting the Dog or Animal to remain about the person’s parcel of land, building, dwelling, mobile home or premises and, where the owner is under 18 years of age, the person responsible would be the person in charge for the custody of the person under 18 years of age;

“*Pound*” means any premises maintained and operated for the purposes of keeping Dogs or Animals Impounded under this By-Law;



“Pound Keeper” means the person or authorized agent of any corporation, society, governmental body, or other organization with whom Council has an agreement to perform any of the following tasks in accordance with this By-Law:

- i. The maintenance and operation of a Pound; and
- ii. To seize, keep or destroy Dogs or Animals.

“Public Notice” means a written notice posted in conspicuous places on Roseau River Anishinabe First Nation reserve lands, including the administration office of the Roseau River Anishinabe First Nation;

“Reserve” means the reserve lands of the Roseau River Anishinabe First Nation and includes the Roseau River Anishinabe First Nation 2 and 2A and any other reserve lands under the authority of Council;

“Special Permission” means written authorization from Council for an Owner to possess, own or care for more than three (3) Dogs.

Administration

- 3.1 The Council may appoint a person to act as the By-Law Officer and any assistants to the By-Law Officer as the Council deems necessary.
- 3.2 The By-Law Officer is authorized and directed to carry out and enforce the provisions set out in this By-Law.
- 3.3 The Council may from time to time enter into agreement with a person or authorized agent of any corporation, society, governmental body, or other organization to:
 - a) Carry out the provisions set in this By-Law;
 - b) Enforce the provisions set in this By-Law
 - c) Act as Pound Keeper; and
 - d) Maintain and operate a Pound.

Any operation of a Pound by a Pound Keeper must comply with provincial standards and regulations.

- 3.4 The Council may, by resolution, establish a charge or fees payable in respect of any matter administered under this By-Law.

Dogs

- 4.1 No person shall own, possess or have care and control of more than three (3) Dogs at any time or in any place or premises on reserve lands. A person who is in breach of this section must comply with this section by removing any Dogs in their possession beyond the permitted amount and will be fined on a daily basis until they comply with this section.



- 4.2 Only with Special Permission of Council a person may own, possess or have care and control of more than three (3) Dogs.
- 4.3 No Owner of a Dog shall allow or permit their Dog(s) to be At Large.
- 4.4 Every Owner of a Dog shall at all times while the Dog is on the premises of the Owner, keep the Dog confined either in an Enclosure, indoors or have the Dog cabled or tethered for use as a dog run.
- 4.5 A Dog need not be confined as required in subsection 4.4 if the Dog is:
- a) On a leash less than two metres long and held by a person capable of restraining the Dog's mobility;
 - b) Used as a guide assistance Dog; or
 - c) Being used by a person in aid of hunting or trapping activities.
- 4.6 Every Owner of a female Dog which is in heat is to use best efforts to confine and house the Dog for the duration in which the Dog is in heat.
- 4.7 The Owner of the Dog is responsible and liable for any and all damages caused by that Dog to any person, or personal or real property.
- 4.8 No Owner of a Dog shall permit a Dog to excessively bark, yelp, or howl or otherwise unduly disturb the peace and quiet of other residents on reserve lands. It is in the By-Law Officer's sole and absolute discretion to determine whether or not an Owner is in contravention of this provision.
- 4.9 Every Owner of a Dog is responsible for the care and control of the Dog and must:
- a) Ensure that the Dog does not become a nuisance;
 - b) Provide sufficient food and water for the Dog's humane survival;
 - c) Refrain from punishing or abusing the Dog unnecessarily, or in a manner that amounts to cruelty;
 - d) Provide a clean, sanitary, and humane living environment for the Dog; and
 - e) Utilize veterinary clinic days when provided by the Council to have their Dog(s) spayed, neutered, and vaccinations updated if necessary.
- 4.10 The Council may prohibit the keeping of any Dogs, including dangerous Dogs, on any area of reserve lands for health and safety reasons, provided it gives Public Notice of such prohibition.
- 4.11 In addition to general requirements that apply to Dogs under this By-Law, any Owner of a Dangerous Dog or any Dog that may be a Dangerous Dog must:



- a) Ensure that, while on the Owners' property, the Dangerous Dog is either kept securely enclosed and locked pen, structure, or yard which:
 - i) Prevents the Dangerous Dog from escaping and young children from entering;
 - ii) Is at least ten feet wide and five feet deep;
 - iii) Provides adequate protection from the elements for the Dangerous Dog;
 - b) Clearly posts signs to that effect at any premises where the Dangerous Dog regularly resides; specifically:
 - i) At the end of any driveway or access to the property.
 - ii) At each entrance to the property.
 - iii) Any building in which a Dangerous Dog is kept.
 - c) Report any dangerous behaviour of the Dangerous Dog or a potentially Dangerous Dog to the By-Law Officer.
- 4.12 Any Dog deemed a Dangerous Dog by Council, must immediately be spayed or neutered. Council shall have the discretion to implement such process as it deems appropriate for determining whether a Dog is a Dangerous Dog.
- 4.13 No person shall breed a Dangerous Dog without a license issued by Council to do so, or abandon a Dangerous Dog, other than to a pound operated by or on behalf of the Roseau River Anishinabe First Nation.
- 4.14 The By-Law Officer shall keep a list of all Dangerous Dogs and their Owners. Notwithstanding this section, it remains the responsibility of the Owner of any Dog, Cat, Animal or Dangerous Dog to report any dangerous behavior of such Dog, Cat, Animal or Dangerous Dog to the By-Law Officer.

Other Animals

- 5.1 No person shall own, possess or have care and control of more than three (3) Cats at any time or in any place or premises on reserve lands.
- 5.2 No Owner of an Animal shall allow or permit the Animal to be elsewhere other than the premises of the Owner unless the Animal is under direct control of that person.
- 5.3 No Owner of an Animal shall allow or permit that the Animal to be At Large.
- 5.4 The Owner of an Animal is responsible and liable for any and all damages caused by that Animal to any person, personal property or real property.
- 5.5 Every Owner of an Animal is responsible for the care and control of that Animal and must:
 - a) Ensure that the Animal does not become a nuisance.



- b) Provide sufficient food and water for the Animal's humane survival.
 - c) Refrain from punishing or abusing the Animal unnecessarily or in a manner that amounts to cruelty.
 - d) Provide a clean and sanitary living environment for the Animal; and
 - e) Utilize veterinary clinic days when provided by the Council to have their Animal(s) spayed, neutered, and vaccinations updated if necessary.
- 5.6 The Council may prohibit the keeping of any Animals on any area of reserve lands for health and safety reasons, provided it gives Public Notice of such prohibition.

Seizure, Sale and Surrender of Animals

- 6.1 The By-Law Officer and the Pound Keeper have the authority to seize and impound any Dog or Animal At Large on the reserve lands.
- 6.2 If reasonably possible, the By-Law Officer will, in a timely manner, notify the Owner of the impoundment of the Dog or Animal.
- 6.3 The By-Law Officer or Pound Keeper may detain any Dog or Animal seized on reserve lands until the following amounts are paid to the Roseau River Anishinabe First Nation:
- a) Actual costs incurred by Roseau River Anishinabe First Nation in administering this By-Law with respect to the Dog or Animal, including costs for impounding, boarding, and transporting the Dog or Animal seized from reserve lands.
 - b) Any veterinarian fees incurred by Roseau River Anishinabe First Nation under subsection 6.7 herein.
 - c) Any fees actually paid by Roseau River Anishinabe First Nation or due and owing to a Service Provider for services provided under section 9.1 herein with relation to the Dog or Animal; and
 - d) Any penalties or fees established under this By-Law by the Council from time to time.
- 6.4 The Owner of a Dog that has been impounded under this By-Law and that is eligible to be redeemed may redeem it if he or she can demonstrate to the satisfaction of a designated employee that he or she is the owner of the dog.
- 6.5 In order to redeem an impounded Dog, its Owner must:
- a) Pay all applicable fees, costs, and penalties imposed as outlined in section 6.3; and
 - b) If the Dog requires a license, obtain a license for the Dog.
- 6.6 An Owner must sign a receipt for any Dog or Animal prior to the release of the Dog or Animal from the Pound.



- 6.7 The By-Law Officer or Pound Keeper may request the attendance of a veterinarian to the Pound, if in the view of the By-Law Officer or Pound Keeper, the Dog or Animal is suffering from any illness, injury, disease, or sickness or for any other valid reason as deemed necessary by the By-Law Officer or the Pound Keeper, acting in good faith.
- 6.8 If seven (7) days after the By-Law Officer or Pound Keeper has notified an Owner that his or her Dog or Animal has been seized, and the Owner has not reclaimed the Dog or Animal, then the By-Law Officer or Pound Keeper may:
- a) Sell the Dog or Animal; or
 - b) Have the Dog or Animal destroyed in a humane manner; or
 - c) Have the Dog or Animal placed for adoption.
- 6.9 If the By-Law Officer or Pound Keeper is unable to determine the Owner of a Dog or Animal and seven (7) days have passed since the Dog or Animal was seized and impounded, then the By-Law Officer or Pound Keeper may take any of the actions provided for in section 6.8.
- 6.10 The By-Law Officer must give Public Notice of a sale under this By-Law, describing each Dog or Animal to be sold and the date, time, and location of the sale.
- 6.11 If, in the reasonable opinion of the By-Law Officer or Pound Keeper, a Dog or Animal seized under this By-Law is so severely injured or diseased, that the Dog or Animal needs to be destroyed for humane or health and safety reasons, then the By-Law Officer or Pound Keeper, as the case may be, may cause the Dog or Animal to be destroyed.
- 6.12 No Owner or person will be allowed to reclaim, purchase or adopt a Dog or Animal that has been determined under subsection 6.11, to need to be destroyed.
- 6.13 Any person or the By-Law Officer is permitted to attempt to restrain a Dog or Animal by any means necessary, including killing any Dog or Animal if necessary, that is At Large and in the act of pursuing, attacking, injuring, damaging, or destroying:
- a) A person.
 - b) Another Dog or Animal that is tethered or in an enclosure.
 - c) Domestic livestock.
- 6.14 If the By-Law Officer has killed a Dog or Animal pursuant to section 6.13 or had become aware of a Dog or Animal that has been killed pursuant to section 6.13, they must immediately report the incident to the Band Council and notify the Dog's owner.
- 6.15 No damages or compensation are recoverable against the Roseau River Anishinabe First Nation, Council, By-Law Officer or any member, contractor, agent, or employee of



Roseau River Anishinabe First Nation, as a result of a Dog or Animal being destroyed under the provisions of this By-Law.

Offences and Penalties

- 7.1 Every person who violates any provision of this By-Law is guilty of an offence and is liable to pay a fine not exceeding \$150.00 to be paid within (30) days.
- 7.2 Where a violation of this By-Law continues for more than one day, that person is guilty of a separate offence for each day it continues.

Notices

- 8.1 Any notice to the Roseau River Anishinabe First Nation shall be made in writing to the Roseau River Anishinabe First Nation and mailed, postage pre-paid or personally delivered to:

**Roseau River Anishinabe First Nation PO Box 30
Ginew, MB, R0A 2R0
ATTN: By-Law Officer**

- 8.2 Notice from the Roseau River Anishinabe First Nation to an Owner shall be in writing and mailed postage pre-paid or personally delivered to the last known address of the Owner.

Service Providers

- 9.1 From time to time, Roseau River Anishinabe First Nation may partner with outside resources, shelters and other service providers who may perform services pursuant to or related to this By-Law on the Reserve ("Service Providers"). Such Service Providers shall be authorized to conduct any such services pursuant to a Band Council Resolution in a form consistent with or similar to that contained in schedule "A" hereto. For greater clarity, Council may modify this form of Band Council Resolution from time to time without such modification constituting or requiring an amendment of this By-Law.

General

- 10.1 Words within this By-Law importing the male gender include the female gender and vice versa, and words importing the singular number include the plural number and vice versa.
- 10.2 This By-Law shall be given such fair, large, and liberal construction and interpretation as best ensures the attainment of its objectives.
- 10.3 Head notes, marginal notes, and provision headings form no part of this By-Law but shall be construed as being inserted for convenience of its objectives.
- 10.4 A finding by a court of competent jurisdiction that a section or provision of this By-Law is *ultra vires*, 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.



- 10.5 Where a provision of 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.
- 10.6 Any section of this By-Law, including any schedules, may be amended from time to time by a By-Law adopted by Council and approved in accordance with the *Indian Act*.

Coming Into Force

- 11.1 This By-Law shall come into force upon it being first published pursuant to the *Indian Act*.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of Roseau River Anishinabe First Nation this 8th day of February 2021.


Voting in favour of this By-Law are the following members of Council:



Chief Craig Alexander



Councillor June Thomas



Councillor Max Seenie



Councillor Alfred Hayden



Councillor Terrance Nelson

Being the majority of those members of the Council of the Roseau River Anishinabe First Nation present at the aforesaid meeting of the Council.

The quorum of the Council is 5 members.

Number of members of the Council present at the meeting: 5



Roseau River Anishinabe First Nation Government
P.O. Box 30
Ginew, Manitoba
R0A 2R0
PH: (204) 427-2312 FAX: (204) 427-2584
Toll Free: 1-888-283-8765

By-law No. 005/2021
of the Roseau River Anishinabe First Nation

A By-law for Regulation of Retailers who Sell Tobacco Products on the Reserve

WHEREAS the Council of Roseau River Anishinabe First Nation desires to make a by-law for the regulation of Retailers who sell Tobacco Products on the Reserve;

AND WHEREAS: Roseau River Anishinabe First Nation has an inherent right to self-government. Reference to the Laws of Manitoba and Canada and any agreements made thereunder are made for convenience only and nothing in this By-Law shall derogate or abrogate from the inherent rights of Roseau River Anishinabe First Nation;

AND WHEREAS the Council of Roseau River Anishinabe First Nation is empowered to make such by-law, and with respect to any matter arising out of or ancillary to the exercise of the power and, for the imposition of a penalty for a violation thereof, pursuant to section 81(1)(a), (q), and (r) of the *Indian Act* R.S.C. 1985, c. I-5;

AND WHEREAS it is considered to be expedient and necessary for the health, benefit, comfort and safety of the inhabitants of the Roseau River Anishinabe First Nation to provide for the regulation of Retailers who sell Tobacco Products on the Reserve;

AND WHEREAS any Retail Outlet established on Roseau River Anishinabe First Nation would entitle Roseau River Anishinabe First Nation to apply for a Provincial tax rebate for Tobacco Products sold in the Retail Outlet;

AND WHEREAS in addition to receiving rebate monies from the Province for the benefit of the members of Roseau River Anishinabe First Nation, the Council also wishes to assist members of Roseau River Anishinabe First Nation in establishing on Reserve Businesses;

NOW THEREFORE the Council of Roseau River Anishinabe First Nation hereby enacts the following by-law:

FRDOCS_5347835.3



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Short Title

1. This by-law may be cited as the "Roseau River Anishinabe First Nation Tobacco Retailers By-law".

Interpretation

2. In this by-law,

"*Business*" means any enterprise involved in the trade of goods, services or both to consumers for the purpose of gain or profit;

"*Council*" means the Chief and Council, as defined in the *Indian Act*, of the Roseau River Anishinabe First Nation;

"*Tobacco Product*" means a product composed in whole or in part of tobacco, including tobacco leaves and any extract of tobacco leaves but does not include any product for use in nicotine replacement therapy;

"*Tobacco Tax Agreement*" means an agreement between Roseau River Anishinabe First Nation and the Retailer to operate a business that sells Tobacco Products;

"*Reserve*" means all of those lands defined as a "Reserve" within the meaning of the *Indian Act*, RSC 1985, c-15, and set apart for the use and benefit of the Roseau River Anishinabe First Nation;

"*Retailer*" means a person engaged in a Business;

"*Retail Outlet*" means a store in which goods are sold to individual customers.

Requirements for Businesses that Sell Tobacco

3. A Retailer must not deal in, sell, offer for sale, or distribute Tobacco Products on the Reserve except in compliance with this by-law and the regulations made under this by-law.
4. Every Retailer conducting or carrying on a business on the Reserve that sells Tobacco Products must enter into a Tobacco Tax Agreement with Roseau River Anishinabe First Nation under this by-law.
5. Nothing in this By-Law shall create an obligation on the part of Roseau River Anishinabe First Nation towards any retailer, or potential retailer, with reference to the granting of a licence, and Council may in its sole discretion utilize considerations including but not limited to market conditions to limit the number of licences granted, with a view to ensuring the best interest of the First Nation and its members.



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Penalty

6. Every Retailer who violates any of the provisions of this by-law is guilty of an offense and on summary conviction is liable to a fine not exceeding one thousand (\$1,000.00) dollars or imprisonment not exceeding thirty (30) days, or to both a fine and imprisonment.

Enforcement


7. This by-law will apply to all Businesses currently operating on the Roseau River Anishinabe First Nation and will be effective as of the date this By-law comes into force.

Coming Into Force

8. This by-law shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Roseau River Anishinabe First Nation this 25th day of May 2021.

Voting in favour of the by-law are the following members of the Council:



Chief Craig Alexander

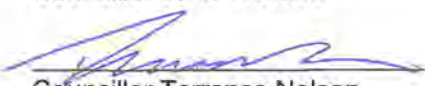


Councillor Max Seenie

Councillor June Thomas



Councillor Alfred Hayden



Councillor Terrance Nelson

being the majority of those members of the Council of the Roseau River Anishinabe First Nation present at the aforesaid meeting of the Council.

The quorum of the Council is three members.

Number of members of the Council present at the meeting: 4



Indigenous Services
Canada

Services aux
Autochtones Canada

I, Minister of Indigenous Services, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by Fort Alexander Band, also known as the Sagkeeng First Nation, in the Province of Manitoba at a meeting held on November 7, 2019.

- ***Sagkeeng First Nation Financial Administration By-law, 2019***

Dated at Gatineau, Quebec, this 28 day of February, 2020.

Hon. Marc Miller

Canada



SAGKEENG FIRST NATION

FINANCIAL ADMINISTRATION BY-LAW

2019

[No Property Taxation]

[Notice to reader: This version is suitable for use by a First Nation that is not raising or intending to raise property taxes under the *Indian Act*]



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WHEREAS:

A. Pursuant to subsection 83(1) of the *Indian Act*, the Council of a first nation may make by-laws for the financial administration of the first nation; and

B. The Council of Sagkeeng First Nation considers it to be in the best interests of Sagkeeng to make a financial administration by-law for these purposes which complies with the standards for financial administration laws established by the First Nations Financial Management Board under the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of Sagkeeng First Nation enacts as follows:

PART I - Citation

Citation

1. This By-law may be cited as the *Sagkeeng First Nation Financial Administration By-law, 2019*.

PART II - Interpretation and Application

Definitions

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

"Act" means the *Indian Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 50;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"director of finance" means the person appointed director of finance under section 18;



- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "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;
- "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 Sagkeeng First Nation or Sagkeeng Anicinabe Government;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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 23;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "multi-year financial plan" means the plan referred to in section 25;
- "officer" means the chief administrative officer, director of finance and any other employee of the First Nation designated by the Council as an officer;
- "record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- "special purpose report" means a report described in section 49; and
- "strategic plan" means the plan referred to in section 24.

(2) Except as otherwise provided in this By-law, words and expressions used in this By-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 By-law, the definitions in the *Interpretation Act* apply.

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



Interpretation

3.(1) In this By-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 By-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 By-law according to its true spirit, intent and meaning.

(3) Words in this By-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 By-law.

Calculation of Time

4. In this By-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

5. If there is a conflict between this By-law and another First Nation law, other than a code, this By-law prevails.

Scope and Application

6. This By-law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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 By-law.

(2) Subject to this By-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 By-law except the following:

- (a) the approval of Council policies;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this By-law, the Act, or GAAP – except as permitted in subsection 49(2) of this By-law.

(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 ensure that all procedures made under this By-law are

- (a) consistent with, and made under the authority of, a policy approved by the Council, and



(b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this By-law 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 and Expenses

9.(1) In this section,

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and



(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If the Council appoints a non-councillor as chair of the Committee,

(a) The Council must send to the chair notices and agendas of all Council meetings,

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

(c) the chair may attend and speak at Council meetings.

Committee Procedures

13.(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 chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.



- (5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or
 - (b) it is a meeting with the auditor.
- (6) The Committee must meet
- (a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and
 - (b) as soon as practicable 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 By-law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.
- (9) After consultation with the chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

- (a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;
 - (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;
 - (d) review the quarterly financial statements and recommend them to the Council for approval;
 - (e) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;
 - (f) carry out any other activities specified by the Council that are not inconsistent with the Committee's duties specified in this By-law; and
 - (g) perform any other duties of the Committee under this By-law.
- (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 By-law.



Audit and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this By-law under section 70 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(f), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer 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 oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (b) to oversee and administer the contracts of the First Nation;
- (c) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (d) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c) taking into consideration the cost of implementing those controls;



(e) to perform any other duties of the chief administrative officer under this By-law; and

(f) to carry out any other activities specified by the Council that are not inconsistent with the chief administrative officer's duties specified in this By-law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this By-law)

(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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 46, the quarterly financial statements required in section 47 and the draft annual financial statements required in section 48;

(e) to prepare the financial components of reports to the Council and of the multi-year financial plan;

(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 actively monitor compliance with the Act, this By-law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;

(i) to evaluate the financial administration systems of the First Nation and recommend improvements;



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

(k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;

(l) to perform any other duties of the director of finance under this By-law; and

(m) to carry out any other activities specified by the chief administrative officer that are not inconsistent with the director of finance's duties under this By-law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

19.(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 chief administrative officer, the director of finance 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 chief administrative officer 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 By-law, the chief administrative officer 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

Policy/Procedure for Conflicts of Interest

20.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

- (a) defining private interests that could result in a conflict of interest;
- (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
- (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this By-law, the Act, any other applicable First Nation law, policies, procedures 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 applicable policies and procedures made under section 20.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.



(4) If it has been determined under this By-law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;
- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy; and
- (e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, etc.

22.(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, and
- (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 By-law, the Act, any other applicable First Nation law and any applicable standards,
- (b) comply with all policies and procedures of the First Nation, and
- (c) avoid conflicts of interest and comply with applicable policies and procedures made under section 20.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (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.

(5) If a person contravenes subsection (2) or (3), 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; and
- (e) the council may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 2 - Financial Plans and Annual Budgets

Fiscal Year

- 23.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

Strategic Plan

- 24.(1)** The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members, and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan Process

25.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

- (2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.



(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.

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

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan 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 First Nation.

Amendments to Budgets

28.(1) The Council must approve any change to the budget.

(2) Subject to any emergency expenditure referred to in paragraph 32(c), unless there is a substantial and unforeseen 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.



Policy for First Nation Information or Involvement

29. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including any budget deficits; and
- (d) extraordinary expenditures.

DIVISION 3 - Revenues and Expenditures

Financial Institution Accounts

30. The First Nation may establish any accounts in financial institutions as may be necessary and appropriate to manage the First Nation's financial assets.

Budget Approved Expenditures

31. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.

Required Policies and Procedures

32. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which were not anticipated in the budget but which are not expressly prohibited by or under this By-law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 4 - Borrowing

Policies/Procedures for Borrowing

33.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.



(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this By-law.

Borrowing for New Tangible Capital Asset Projects

34. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

Execution of Security Documents

35. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

DIVISION 5 - Risk Management

Management of Business Activity

36.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

37.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 69,

(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 By-law or another First Nation law.

(4) Subject to a resolution described in section 69, the Council must make policies and procedures 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.

Investments

38.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this By-law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this By-law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the *First Nations Fiscal Management Act* and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

39.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

40.(1) The First Nation may make a loan to a member of the First Nation if

(a) the loan is made from a program approved by the Council, and

(b) the program provides for universal accessibility, has published terms and conditions, and is transparent.



(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

41.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

42.(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 41 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.

Risk of Fraud

43. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

44. The Council must establish policies and procedures 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 - Financial Reporting

GAAP

45. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

46.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

47.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance must provide the quarterly financial statements in subsection (1) to the Finance and Audit Committee and the Council 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.

Annual Financial Statements

48.(1) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP: --

(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 all the financial information of the First Nation for the fiscal year.

(4) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.

(6) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 52(1).

Special Purpose Reports

49.(1) The director of finance must prepare 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 9;



- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement with the First Nation.

(2) The director of finance may prepare special purpose reports on a basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

50.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

51.(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.

Assurance Requirements

52.(1) The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end.

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

(3) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 49.

Review of Audited Annual Financial Statements

53.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time 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

54.(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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

55.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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

- (a) a description of the services and operations of the First Nation, and
- (b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

- (a) the audited annual financial statements for the previous fiscal year, and
- (b) any special purpose reports referred to in section 49, including the auditor's report.

(4) The chief administrative officer must provide the annual report referred to in subsection (1) to a member of the First Nation as soon as practicable after a request is made by the member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.



DIVISION 7 - Information and Information Technology

Ownership of Records

56. The Council must establish policies and procedures to ensure that 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.

Record Keeping and Maintenance

57. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and ..
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Information Technology

58. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

59. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 62; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.



Council General Duties

60. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,
- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

61. The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

62.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
- (b) the regular, periodic inspection of First Nation tangible capital assets;
- (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
- (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.

(2) The Council must establish policies and procedures respecting

- (a) a life-cycle management program for First Nation tangible capital assets, and
- (b) tangible capital asset projects.



Tangible Capital Asset Projects Management

63.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

64. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Miscellaneous

Reports of Breaches and Financial Irregularities, etc.

65.(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 By-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 By-law has been contravened, or
- (d) a person has failed to comply with applicable policies and procedures referred to in section 20,

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 chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

66.(1) If a report is made to the chief administrative officer under subsection 65(3), the chief administrative officer 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 65, 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

67.(1) All reasonable steps must be taken by the chief administrative officer, 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 65 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 65 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 65 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 65; and

(c) concerning the fair treatment of a person against whom a report has been made under section 65.

Liability for Improper Use of Money

68.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this By-law or another First Nation 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 wilful 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

69.(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 and Changes of By-law

70.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this By-law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this By-law that may better serve this objective.

(2) The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendment of this By-law.



Coming into Force

71. (1) This section and the operative portions of sections 1-6, 23, 26, 28, 45-48 and 50-54 of this By-law come into force the day after this By-law is approved by the Minister under section 83 of the Act.

(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 19(1), 20, 21(1-3), 22(2),(3) and (5), 24, 25, 29, 55 and 65-68 of this By-law come into force on January 1, 2021.

(3) Subject to subsections (1) and (2), this By-law comes into force on a date or dates established by resolution of the Council.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 7th day of November, 2019, at Sagkeeng, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.



Chief Derrick Henderson


Councillor John Courchene


Councillor Henry Swampy


Councillor Dylan Courchene


Councillor Linda Dorie


Councillor Tania Bunn


Councillor Erin Courchene



New Brunswick



EEL RIVER BAR FIRST NATION GOVERNMENT

COMMUNITY PROTECTION ORDER BY-LAW



Definitions

1. "Community Protection Order" has the meaning set out in sections 4 and 5.
2. "Illegal Drugs" means any substance set out in Schedule I, II, or III of the Controlled Drugs and Substances Act, SC 1996, c 19, as amended, or otherwise prohibited by criminal law.
3. "Police" means any organization that provides police services or has jurisdiction to provide police services to the Eel River Bar First Nation, and includes any person appointed by Chief and Council for the purpose of maintaining law and order on the reserve.

Community Protection Orders

4. Where Chief and Council believe, on reasonable and probable grounds, that any person is engaged in the transportation, sale, or distribution of Illegal Drugs on the Eel River Bar First Nation or to residents of the reserve, Chief and Council may issue a Community Protection Order by band council resolution.

The community protection order shall be served by a member of council, the housing authority, the sheriff, or other person appointed by chief and council.

5. A Community Protection Order may include any provision reasonably necessary, as determined by Chief and Council, for the protection of community health and safety, including:

- a. prohibiting or restricting a person from attending specified locations or events on the Eel River Bar First Nation reserve lands;
- b. prohibiting a person from being within a prescribed distance from another person or persons;
- c. setting conditions, including time limits or other restrictions, for a person to attend on the Eel River Bar First Nation;
- d. evicting a person from Eel River Bar First Nation housing in accordance with the Eel River Bar First Nation Housing Policy and any applicable housing agreements;
- e. banishing a person from using, occupying, possessing, or attending on land on the Eel River Bar First Nation.

6. A Community Protection Order may be effective up to one year, for a



specified period less than one year, and may only be extended or amended pursuant to this bylaw.

Considerations

7. Chief and Council may consider the following factors in determining whether to issue, extend, or reconsider any Community Protection Order:

- a. Any credible information available to Chief and Council, including from Police, Eel River Bar First Nation members, and other Eel River Bar First Nation reserve residents.
- b. The existence of any relevant criminal charges and the specific findings or resolution of any criminal process.
- c. The risk of harm to any person, to public health or safety, or to Chief and Council's ability to ensure the observance of law and order on the Eel River Bar First Nation reserve.
- d. The personal circumstances of any person that may be subject to a Community Protection Order, including their age, criminal record, prior character and background, community support, and any past or present rehabilitation efforts.
- e. The personal circumstances of other affected Eel River Bar First Nation members or residents of the Eel River Bar First Nation.
- f. The circumstances of the Eel River Bar First Nation as a whole, including the availability of resources.
- g. Whether any less restrictive order could reasonably satisfy the needs of the community.

Amendment, Extension, and Withdrawal of Community Protection Orders

8. Chief and Council may amend or extend a Community Protection Order for a specified or indefinite period of time after providing notice and an opportunity to make oral or written submissions to any person who may be subject to the order and to any Eel River Bar First Nation members or residents of the Eel River Bar First Nation who may be affected by the order.

Chief and Council shall consider any such submissions prior to amending or extending the Community Protection Order and shall provide written reasons for



any amendment or extension.

9. Chief and Council may withdraw a Community Protection Order or any part thereof by band council resolution at any time.

Right of Reconsideration

10. A person who is subject to a Community Protection Order (the "Applicant") may apply to Chief and Council for reconsideration once at any time before the expiration of the original order, and/or once every 12 months thereafter if the original order is extended.

11. An application for reconsideration shall set out in writing the factual circumstances on which it is based and any change in circumstances since the Community Protection Order was made, focusing on any risks related to the applicant's presence on the Eel River Bar First Nation or any part thereof to public health, safety, and order.

12. Chief and Council may request and consider further oral or written submissions from the Applicant in addition to the written application for reconsideration.

13. Chief and Council shall provide notice and an opportunity to make oral or written submissions to any Eel River Bar First Nation members or residents who may be affected by an Applicant's application for reconsideration.

14. Within 30 days of receiving the application for reconsideration, Chief and Council shall decide to either maintain, amend, or withdraw the Community Protection Order and shall provide written reasons to the Applicant for its decision. Chief and Council may extend the 30-day response period for an additional 30 days, and if Chief and Council extends the 30-day period Council shall provide the Applicant with written reasons explaining the extension.

Offence

15. Any person subject to a Community Protection Order who attends on the Eel River Bar First Nation in violation of that order and without written permission from Chief and Council commits an offence and is subject to removal and liability as a trespasser on the reserve.

16. Any person who interferes with or obstructs a Police Officer attempting to enforce this by-law commits an offence.



17. In addition to all applicable penalties for trespass or as otherwise prescribed by law, any person subject to a Community Protection Order who attends on the Eel River Bar First Nation in violation of that order and without written permission from Chief and Council is guilty of an offence punishable on summary conviction by a fine of up to \$1,000.

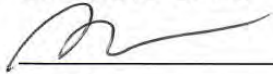
Enforcement

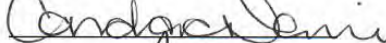
18. A Community Protection Order shall be enforceable by Police. Police do not require an order from a Court prior to enforcing this bylaw.

19. Chief and Council may stay the enforcement of a Community Protection Order or any part thereof for a specified or indefinite period of time by band council resolution.

20. This bylaw comes into force and is effective immediately upon the Council causing the bylaw to be published in the First Nation Gazette or on the Eel River Bar First Nation website.

QUORUM: CONSISTS OF: 5 COUNCIL MEMBERS: 8

CHIEF: 

COUNCILLOR: 

COUNCILLOR:  COUNCILLOR: 

COUNCILLOR:  COUNCILLOR: 

COUNCILLOR: _____ COUNCILLOR: _____



Northwest Territories



Indigenous Services
Canada

Services aux
Autochtones Canada

I, Minister of Indigenous Services, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following By-law made by K'atłodeeche First Nation in the Northwest Territories at a meeting held on November 1, 2019.

- ***K'atłodeeche First Nation Financial Administration By-law, 2019***

Dated at Gatineau, Quebec, this 28 day of February, 2020.

Hon. Marc Miller

Canada



KÁTŁ'ODEECHE FIRST NATION
FINANCIAL ADMINISTRATION BY-LAW,
2019



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WHEREAS:

A. Pursuant to subsection 83(1) of the *Indian Act*, the council of a first nation may make by-laws for the financial administration of the first nation; and

B. The Council of Kát'odeeche First Nation considers it to be in the best interests of the First Nation to make a financial administration by-law for these purposes which complies with the standards for financial administration laws established by the First Nations Financial Management Board under the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of Kát'odeeche First Nation enacts as follows:

PART I - Citation

Citation

1. This By-law may be cited as the *Kát'odeeche First Nation Financial Administration By-law, 2019*.

PART II - Interpretation and Application

Definitions

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

"Act" means the *Indian Act*;

"Annual Financial Statements" means the Annual Financial Statements of the First Nation referred to in Division 5 of Part IV;

"Auditor" means the Auditor of the First Nation appointed under section 51;

"Budget" means the annual budget of the First Nation that has been approved by the Council;

"Chief Executive Officer" means the person appointed Chief Executive Officer under section 18;

"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*;

"Committee" means the Finance and Audit Committee established under section 12;

"Committee Chair" means the Chair of the Finance and Audit Committee;

"Committee Vice-Chair" means the Vice-Chair of the Finance and Audit Committee;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council Chair" means the person appointed or elected to act as the Chair of the Council;



- "Councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;
- "Employee" means a person who is employed by Kátł'odeeche First Nation;
- "Finance Manager" means the person appointed Finance Manager under section 19;
- "Financial Administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- "Financial Assets" means all money and other financial assets 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, trust company, or credit union;
- "Financial Plan" means the multi-year Financial Plan referred to in section 26;
- "Financial Records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Committee;
- "First Nation" means Kátł'odeeche First Nation, a "band" within the meaning of the Act as represented by its Council;
- "First Nation Law" means any law, including any by-law or Code, of the First Nation;
- "Fiscal Year" means the Fiscal Year of the First Nation set out in section 24;
- "GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "Officer" means the Chief Executive Officer, Finance Manager and any other Employee designated by the Council as an Officer;
- "Quarterly Financial Statements" means the Quarterly Financial Statements of the First Nation referred to in Division 5 of Part IV;
- "Records" refers to all Records of the First Nation respecting its governance, management, operations and financial administration;
- "Special Purpose Report" means a report described in section 50;
- "Strategic Plan" means the plan referred to in section 25; and
- "Tangible Capital Assets" means all First Nation Tangible Capital Assets referred to in Part V.
- (2) Except as otherwise provided in this By-law, words and expressions used in this By-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 By-law, the definitions in the *Interpretation Act* apply.

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

Interpretation

3.(1) In this By-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 By-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 By-law according to its true spirit, intent and meaning.

(3) The headings of parts and divisions in this Bylaw have been inserted as a matter of convenience and for reference only and in no way define or limit or vary any of its provisions.

(4) In the event that all or any part of any section or sections of this Bylaw are found by a court of competent jurisdiction to be invalid, such sections shall be severable, and the remaining sections shall remain in full force and effect.

(5) Words in this By-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 By-law.

Calculation of Time

4. In this By-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.

Notice

5. Any notice Council is required to provide under this Bylaw may be served personally or sent by registered mail, provided that where the notice is sent by registered mail, it shall be deemed to be received by the addressee on the fifth day after it is mailed.

Conflict of Laws

6. If there is a conflict between this By-law and another First Nation Law, other than a Code, this By-law prevails.

Scope and Application

7. This By-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 By-law.

(2) Subject to this By-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 By-law except the following:

- (a) the approval of Council policies;
- (b) the appointment of the Committee members and the Committee Chair and Committee Vice-Chair;
- (c) the approval of Budgets and Financial Statements of the First Nation; and
- (d) the approval of borrowing of the First Nation.

Council Policies and Procedures

9.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the Financial Administration of the First Nation.



(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies and procedures relating to the Financial Administration of the First Nation that are inconsistent with this By-law, the Act, or GAAP – except as permitted in subsection 50(2) of this By-law.

(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 ensure that all procedures made under this By-law are

(a) consistent with, and made under the authority of, a policy approved by the Council, and

(b) approved by the Council or the Chief Executive Officer.

(6) The Council must document all First Nation policies and procedures referred to in this By-law 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 and Expenses

10.(1) In this section,

“Entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the Annual Financial Statements of the First Nation in accordance with GAAP;

“Expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

“Remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Finance Manager must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each Councillor whether such amounts are paid to the Councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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 Committee Chair recommends removal.

(8) 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.

Committee Chair and Vice-Chair

13. (1) The Council must appoint a Committee Chair and a Committee Vice-Chair, one of whom must be a Councillor.

(2) If the Council appoints a non-Councillor as Committee Chair,

(a) The Council must send to the Committee Chair notices and agendas of all Council meetings,

(b) on request of the Committee Chair, the Council must provide the Committee Chair with any materials or information provided to the Council respecting matters before it, and

(c) the Committee 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 Committee Chair may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Chief Executive Officer and the Finance Manager must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Chief Executive Officer 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 Chief Executive Officer or the Finance Manager; or

(b) it is a meeting with the Auditor.

(6) The Committee must meet

(a) at least once every quarter in each Fiscal Year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 By-law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Chief Executive Officer, 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 review and recommend to the Council for approval a Strategic Plan and a Financial Plan;

(b) review draft 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;
- (d) review the Quarterly Financial Statements and recommend them to the Council for approval;
- (e) review and make recommendations to the Council on the audited Annual Financial Statements, including any Special Purpose Reports;
- (f) carry out any other activities specified by the Council that are not inconsistent with the Committee's duties specified in this By-law; and
- (g) perform any other duties of the Committee under this By-law.

(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 By-law.

Audit and Oversight Responsibilities

16. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the Councillors, Officers and Employees;
- (e) monitor financial reporting risks and risk of fraud and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (f) conduct a review of this By-law under section 71 and, where appropriate, recommend amendments to the Council; and
- (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. Subject to paragraph 15(1)(f), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.



DIVISION 3 - Officers and Employees

Chief Executive Officer

18.(1) The Council must appoint a person as Chief Executive Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Chief Executive Officer 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 oversee, supervise and direct the activities of all Officers and Employees;
- (b) to oversee and administer the contracts of the First Nation;
- (c) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (d) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c) taking into consideration the cost of implementing those controls;
- (e) to perform any other duties of the Chief Executive Officer under this By-law; and
- (f) to carry out any other activities specified by the Council that are not inconsistent with the Chief Executive Officer's duties specified in this By-law.

(3) The Chief Executive Officer may assign the performance of any of the Chief Executive Officer's duties or functions (except the approval of procedures made under this By-law)

- (a) to an Officer or Employee, 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 Chief Executive Officer 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 Chief Executive Officer, 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft Budgets;



- (d) to prepare the monthly financial information required in section 47, the Quarterly Financial Statements required in section 48 and the draft Annual Financial Statements required in section 49;
- (e) to prepare the financial components of reports to the Council and of the Financial Plan;
- (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 actively monitor compliance with the Act, this By-law, any other applicable First Nation Law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the Financial Administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the Finance Manager under this By-law; and
- (m) to carry out any other activities specified by the Chief Executive Officer that are not inconsistent with the Finance Manager's duties under this By-law.

(3) With the approval of the Chief Executive Officer, 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.

Organizational Structure

20.(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, Committee and all other committees of the Council and the First Nation,

(ii) the Chief Executive Officer, the Finance Manager 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 Chief Executive Officer 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 By-law, the Chief Executive Officer 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

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by Councillors, Officers, Employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

(a) defining private interests that could result in a conflict of interest;

(b) keeping Records of all disclosures and declarations made relating to actual or potential conflicts of interest;

(c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;

(d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of Councillors are to be addressed.

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 By-law, the Act, any other applicable First Nation Law, policies, procedures 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 applicable policies and procedures made under section 21.

(2) Annually a Councillor must file with the Chief Executive Officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a Councillor believes he or she has a conflict of interest, the Councillor must disclose the circumstances to the Council in writing as soon as practicable.

(4) If it has been determined under this By-law or by a court of competent jurisdiction that a Councillor has contravened this section, the Council may take any or all of the following actions:

(a) remove the Councillor from their assigned administrative responsibilities or portfolio;

(b) withhold the Councillor's compensation or honoraria for a period of time;

(c) record the Council's displeasure in the Council minutes;

(d) take any other appropriate action authorized under any other First Nation Law, Code or policy; and

(e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors and Agents

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, and

(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 By-law, the Act, any other applicable First Nation Law and any applicable standards,

(b) comply with all policies and procedures of the First Nation, and

(c) avoid conflicts of interest and comply with applicable policies and procedures made under section 21.



(3) If an Officer, Employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the Chief Executive Officer or, in the case of the Chief Executive Officer, to the Committee Chair.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (a) the terms of employment or appointment of every Officer or Employee;
- (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.

(5) If a person contravenes subsection (2) or (3), 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; and
- (e) the Council may use any legal means available to it to remedy the situation.

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.

Strategic Plan

25.(1) The Council must

- (a) approve a Strategic Plan that sets out the long-term vision for the First Nation and its members, and
- (b) review the Strategic Plan on a regular, periodic basis and revise it as necessary.

(2) The Council must take the Strategic Plan into account when making financial decisions which will impact members of the First Nation or the Financial Assets.



Financial Plan Process

26.(1) The Financial Plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the Strategic Plan.

(2) The Financial Plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current Fiscal Year and the four (4) succeeding Fiscal Years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate whether in any of the five (5) years of the Financial Plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

(3) On or before January 31 of each year, the Finance Manager must prepare and submit to the Committee for review a draft Financial Plan for the next Fiscal Year.

(4) On or before February 15 of each year, the Committee must review the draft Financial Plan prepared by the Finance Manager and recommend a Financial Plan to the Council for approval.

(5) No later than March 31 of each year, the Council must approve a Financial Plan for the next Fiscal Year.

Annual Budget

27.(1) The 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) On or before January 31 of each year, the Finance Manager must prepare and submit to the Committee for review a draft Budget for the next Fiscal Year.

(3) On or before February 15 of each year, the Committee must review the draft Budget prepared by the Finance Manager and recommend a Budget to the Council for approval.

(4) On or before March 31 of each year, the Council must review and approve the Budget for the next Fiscal Year.



Additional Requirements for Budget Deficits

- 28.** If a draft Budget contains a proposed deficit, the Council must ensure that
- (a) the Financial Plan 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 First Nation.

Amendments to Budgets

- 29.(1)** The Council must approve any change to the Budget.
- (2) Subject to any emergency expenditure referred to in paragraph 33(c), unless there is a substantial and unforeseen 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 Budget of the First Nation.

Policy for First Nation Information or Involvement

- 30.** The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:
- (a) the Strategic Plan;
 - (b) the Financial Plan;
 - (c) the proposed Budget, including any Budget deficits; and
 - (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

- 31.** The First Nation may establish any accounts in Financial Institutions as may be necessary and appropriate to manage the Financial Assets.

Budget Approved Expenditures

- 32.** The First Nation may only expend First Nation funds if the expenditure has been approved in the Budget in effect at the time of the expenditure.

Required Policies and Procedures

- 33.** The Council must establish policies and procedures respecting the following matters:
- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for Financial Institution accounts and asset management;
 - (b) effective management of all First Nation expenditures, including internal controls for Financial Institution accounts and the procurement of goods and services;



- (c) expenditures for an emergency purpose which were not anticipated in the Budget but which are not expressly prohibited by or under this By-law or another First Nation Law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) Fiscal Year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

34.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this By-law.

Borrowing for New Tangible Capital Asset Projects

35. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new Tangible Capital Asset Projects described in Part V.

Execution of Security Documents

36. A security granted by the First Nation must be signed by a Councillor designated by the Council and by either the Chief Executive Officer or the Finance Manager.

DIVISION 4 - Risk Management

Management of Business Activity

37.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

38.(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 70,

(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 By-law or another First Nation Law.

(4) Subject to a Band Council Resolution described in section 70, the Council must make policies and procedures 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.

Investments

39.(1) The First Nation may invest the Financial Assets under the conditions set out in this By-law or in another First Nation Law.

(2) If the First Nation intends to invest the Financial Assets, the Council must first approve an investment management strategy.

(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the Financial Assets.

(4) If the First Nation is authorized to invest the Financial Assets, the Council may authorize the Finance Manager to invest the Financial Assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this By-law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the *First Nations Fiscal Management Act* and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.

(6) The Council must establish policies and procedures identifying the Financial Institutions or types of Financial Institutions in which the First Nation may invest its funds.



Loans

40.(1) The Council must establish policies and procedures respecting the First Nation lending Financial Assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of Financial Assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

41.(1) The First Nation may make a loan to a member of the First Nation if

(a) the loan is made from a program approved by the Council, and

(b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).

Risk Assessment and Management

42.(1) Annually, and more often if necessary, the Chief Executive Officer must identify and assess any significant risks to the Financial Assets, the Tangible Capital Assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the Chief Executive Officer must report to the Committee on proposed Financial 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

43.(1) On recommendation of the Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 42 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.

Risk of Fraud

44. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.



Operational Controls

45. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

46. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

47.(1) The Finance Manager must prepare monthly 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 Committee.

(2) The Finance Manager must provide the financial information in subsection (1) to the Chief Executive Officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

48.(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 Committee.

(2) The Finance Manager must provide the Quarterly Financial Statements in subsection (1) to the Committee and the Council 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 Committee and recommended to Council for approval, and

(b) reviewed and approved by the Council.

Annual Financial Statements

49.(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.

(2) The Annual Financial Statements must be prepared in a form approved by the Council on the recommendation of the Committee.

(3) The Annual Financial Statements must include all the financial information of the First Nation for the Fiscal Year.

(4) The Finance Manager must provide draft Annual Financial Statements to the Committee for review within a reasonable period of time following the end of the Fiscal Year for which they were prepared.



(5) The Committee must present draft Annual Financial Statements to the Council for review within a reasonable period of time following the end of the Fiscal Year for which they were prepared.

(6) For purposes of this section, a reasonable period of time means a period of time which will allow the Annual Financial Statements to be audited within the time required in subsection 53(1).

Special Purpose Reports

50.(1) The Finance Manager must prepare 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; and
- (d) any other report required under the Act or an agreement with the First Nation.

(2) The Finance Manager may prepare Special Purpose Reports on a basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

51.(1) The First Nation must appoint an Auditor for each Fiscal Year to hold office until the latter 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 Committee and must include the content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada and its respective counterpart 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

52.(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 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 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 Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the Auditor.

Assurance Requirements

53.(1) The Auditor must provide an audit report on the Annual Financial Statements not more than one hundred and twenty (120) days after the Fiscal Year-end.

(2) The Auditor must conduct the audit of the Annual Financial Statements in accordance with Canadian generally accepted auditing standards.



(3) The Auditor must provide an audit report or a review engagement report on the Special Purpose Reports referred to in section 50.

Review of Audited Annual Financial Statements

54.(1) The audited Annual Financial Statements must be provided to the Committee for its review and consideration within a reasonable period of time 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

55.(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 Committee Chair, and
 - (iii) the Finance Manager, and
- (c) include the Auditor's report of the Annual Financial Statements.

(2) The audited Annual Financial Statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

56.(1) No later than one hundred and eighty (180) days after the end of each Fiscal Year, the Council must publish 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
 - (a) a description of the services and operations of the First Nation, and
 - (b) a progress report on any established objectives and performance measures of the First Nation.
- (3) The annual report referred to in subsection (1) must include or incorporate by reference
 - (a) the audited Annual Financial Statements for the previous Fiscal Year, and
 - (b) any Special Purpose Reports referred to in section 50, including the Auditor's report.



(4) The Chief Executive Officer must provide the annual report referred to in subsection (1) to a member of the First Nation as soon as practicable after a request is made by the member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited Annual Financial Statements and Special Purpose Reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

57. The Council must establish policies and procedures to ensure that 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.

Record Keeping and Maintenance

58. The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of Records of the First Nation, and
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, Councillors, committee members, Employees, contractors or agents of the First Nation.

Information Technology

59. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

60. In this Part,

Tangible Capital Assets means all First Nation Tangible Capital Assets that are 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, planning, maintenance, replacement and oversight for Tangible Capital Assets as described in section 63; and

“Tangible Capital Asset Project” means the acquisition, construction, repair or replacement of a Tangible Capital Asset, but does not include routine maintenance.

Council General Duties

61. The Council must take reasonable steps to ensure that Tangible Capital Assets are

- (a) recorded in an assets register,
- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

62. The Council must establish and manage a Tangible Capital Assets reserve fund to be applied for the purpose of funding expenditures for Tangible Capital Asset Projects carried out under this Part.

Life-cycle Management Program

63.(1) The Council must establish a life-cycle management program for Tangible Capital Assets which includes the following:

- (a) the development, maintenance and updating of an assets register for Tangible Capital Assets;
- (b) the regular, periodic inspection of Tangible Capital Assets;
- (c) for routine maintenance of Tangible Capital Assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next Fiscal Year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a Budget for required annual maintenance for the next Fiscal Year; and
- (d) for Tangible Capital Asset Projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next Fiscal Year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
- (e) the annual review by the Committee of the proposed scheduling and Budgets for routine maintenance and Tangible Capital Asset projects.



- (2) The Council must establish policies and procedures respecting
 - (a) a life-cycle management program for Tangible Capital Assets, and
 - (b) Tangible Capital Asset Projects.

Tangible Capital Asset Projects Management

64.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of Tangible Capital Asset Projects.

(2) All Tangible Capital Asset Projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

65. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of Tangible Capital Asset Projects.

PART VI - Miscellaneous

Reports of Breaches and Financial Irregularities, etc.

- 66.(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 By-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 By-law has been contravened, or
 - (d) a person has failed to comply with applicable policies and procedures referred to in section 21,

the person may disclose the circumstances to the Committee Chair.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Committee Chair.

(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 Chief Executive Officer or the Committee Chair.

Inquiry into Report

67.(1) If a report is made to the Chief Executive Officer under subsection 66(3), the Chief Executive Officer must inquire into the circumstances reported and report the findings to the Committee as soon as practicable.



(2) If a report is made to the Committee Chair under section 66, the Committee Chair must inquire into the circumstances reported and report the findings to the Committee as soon as practicable.

(3) The 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

68.(1) All reasonable steps must be taken by the Chief Executive Officer, the members of the Committee and the Councillors to ensure that the identity of the person who makes a report under section 66 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 66 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 Chief Executive Officer and the Committee Chair 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 and procedures

(a) for the recording and safeguarding of reports made under section 66 and any Records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 66; and

(c) concerning the fair treatment of a person against whom a report has been made under section 66.

Liability for Improper Use of Money

69.(1) A Councillor who votes for a Band Council Resolution authorizing an amount to be expended, invested or used contrary to this By-law or another First Nation 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 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 for unauthorized expenditure, investment or use of the 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

70.(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); and

"First Nation Official" means a current or former Councillor, Officer or Employee.

(2) Subject to subsection (3), the Council may by Band Council 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 Band Council 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 and Changes of By-law

71.(1) On a regular, periodic basis established by a policy of the Council, the Committee must conduct a review of this By-law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this By-law that may better serve this objective.

(2) The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendment of this By-law.



Coming into Force

72. (1) This section and the operative portions of sections 1-7, 24, 27, 29, 46-49 and 51-55 of this By-law come into force the day after this By-law is approved by the Minister under section 83 of the Act.

(2) The operative portions of sections 8, 11, 12(1), 18(1), 19(1), 20(1), 21, 22(1-3), 23(2),(3) and (5), 25, 26, 30, 56 and 66-69 of this By-law come into force on January 1, 2020.

(3) Subject to subsections (1) and (2), this By-law comes into force on a date or dates established by resolution of the Council.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1 day of November 2019, at Hay River, in the Northwest Territories at a duly called and conducted Council meeting at which the required quorum of Six (6) members of Council was present throughout.



Chief April Martel



Councillor Doug Lamalice



Councillor Peter Sabourin



Councillor Henry Tambour



Councillor Pat Martel



Councillor Robert Lamalice

Councillor Raymond Sonfrere



Nova Scotia



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Eskasoni First Nation in the Province of Nova Scotia, at a meeting held on the 2nd day of October 2020.

- ***Eskasoni First Nation
Property Tax Rates By-law 2020***

Dated at Ottawa, Ontario, this 2nd day of February 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

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Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

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- ***Eskasoni First Nation
Property Tax Rates By-law 2020***

Dated at Ottawa, Ontario, this 2nd day of February 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



Ontario



FEBRUARY 1, 2019

ANIMAL CONTROL
DRAFT

DEREK ARCHIBALD
TAYKWA TAGAMOU NATION



WHEREAS Taykwa Tagamou Nation will implement the By-Law for the control and registration of Dogs and with respect to any matter's ancillary to the exercise of powers under Section 81, and for the impositions of penalties for the violation thereof;

AND WHEREAS paragraphs (a), (e), (q), and (r) of Section 81 of the Indian Act empower the Council of a Band to make such a by-law;

AND WHEREAS it is deemed to be expedient to establish a method of impounding and distraining Dogs running at large and restricting certain breeds of dogs from being on the Taykwa Tagamou Nation Reserve No. 69 and 69a for the benefit and safety of the residents of the Reserve;

AND WHEREAS the Council of the Band did enact By-Law No. 1 on the 1st day of April 2019

NOW THEREFORE the Council of Taykwa Tagamou makes the following by-law:

Terms

This By-Law may be cited as the "Dog Control By-Law."

"Atim" means a dog of any age which can be identified as such a breed or mixed breed by a Bylaw Enforcement Officer.

"Animal Control Officer" means authority designated by Council

"By law Enforcement Officer" may mean Peace Officer, Animal Control Officer or authority designated by and for Council.

"Cat" shall mean any cat, male or female.

"Council or Band Council" means the duly elected council of Taykwa Tagamou Nation a reserve as defined in the Indian Act.

"Dangerous Dog" includes:

- (a) a dog that demonstrates ferocious, vicious or aggressive behavior.
- (b) any dog that a By-Law enforcement officer, upon reasonable and probable grounds believes to be Dangerous.
- (c) any dog that has been the cause of a prosecution under this By-Law within the previous six months where a conviction against had been entered concerning that specific dog.
- (d) any dog that has bitten a human without provocation.



“Dog” means any dog, male or female.

“Domestic Animal” includes any farm animal or other dogs and cats but does not include wild animals.

“Dwelling” means any single unit being a fully detached home, a semi-detached home, a multiple attached home, an apartment and any building used or intended to be used for human habitation and in which normal domestic functions may be carried on.

“Health Department” means authority designated by Council.

“Kennel” means: a place or confine where dogs are bred and raised and registered in the Register of the Canadian Kennel Club Incorporated; or, held for a designated period.

“License Issuer” means the “appointee of Taykwa Tagamou Nation.”

“Muzzle” or “Muzzled” means to secure a dog’s mouth where they are not able to bite anyone.

“Owner” includes any person who possesses or harbors a dog and cat and “owns” and “owned” shall have corresponding meaning.

“Pit Bull” means a dog of any age which can be identified as a dog of one or more of the following breeds or mixed breeds by a Bylaw Enforcement Officer, namely:

- (a) Pit Bull Terrier
- (b) American Pit Bull Terrier
- (c) Pit Bull
- (d) Staffordshire Bull Terrier
- (e) Bullmastiff

“Reserve” means that tract of land set apart for the use and benefit of Taykwa Tagamou Nation Reserve No. 69 and 69a.

“Restricted Dog or Restricted Dogs” means any of the breeds of dogs identified as a Pit Bull, a Rottweiler, Akita or a Doberman Pinscher.

“Rottweiler” means a dog of any age which can be identified as such a breed or mixed breed by a Bylaw Enforcement Officer.

“Run at large” or “Running At Large” means off the premises of the owner and not muzzled or under the control of any person.



Appointment

1.0 The Council may by resolution appoint an Animal Control Officer or a Bylaw Enforcement Officer for the administration and enforcement of this bylaw.

2.0 The Council may by resolution provide that reasonable remuneration be paid to the Animal Control Officer or a Bylaw Enforcement Officer for the performance of their duties.

3.0 Every owner of a dog or cat shall, on or before the 15th day of April in each and every year, or upon becoming the owner of a dog or cat after the 15th day of April, register such a dog or cat with the Animal Control Officer and procure a license for each dog or cat owned by him/her except in accordance with section 13.1

3.1 Every license issued under this By-Law shall be for a maximum of one (1) year and shall expire in each year on the 31st day of March.

Kennel

4.0 No kennel license shall be issued within any area of the Reserve, except as otherwise permitted by written Band Council Resolution (B.C.R.)

5.0 No person may establish, own or operate an establishment or facility for the boarding or treatment of dogs/cats within the limits of the Reserve, without express written authorization to that effect from Council, by way of Band Council Resolution.

Wild Animals

6.0 No person shall keep, harbour or possess a wild animal on the reserve that may pose a danger to the health and safety of reserve residents without the express written consent of the Council by Band Council Resolution

License Fees

7.0 The annual license fee shall be paid to the License Issuer at the time the license is issued as follows:

7.1 For tags and kennel licenses purchased prior to April 15th of each and every year:

\$10.00 – spayed or neutered dog or cat/ certificate required

\$15.00 – not spayed or neutered

\$25.00 – kennel (with B.C.R. authorization)

7.2 For tags and kennel licenses purchased after April 15th of each and every year



\$15.00 – spayed or neutered dog or cat / certificate required
\$20.00 – not spayed or neutered
\$30.00 – kennel

Dog Tags

6.3 Fee for the replacement of a lost tag is \$2.00.

6.4 Upon the registration of such dog or cat, as provided by this By-Law, and upon payment of the prescribed fee, every owner shall be furnished, with a tag.

6.5 Every owner on the Reserve of a dog or cat shall cause such dog or cat to wear around its neck a collar to which is attached a tag for the then current year, issued in respect of such a dog or cat under the provisions of this By-Law.

6.6 Every license is person to the holder thereof, and no tag is transferable.

6.7 Every dog and cat tag shall bear the serial number and the year which it was issued, and a record kept by the By-Law Enforcement Officer or Animal Control Officer showing the name and address of the owner and the serial number of the tag.

6.8 The owner shall keep the tag securely fixed on the dog or cat at all times.

License Application

7.0 The application for registration and tag shall be filed with the license issuer and include:

- (a) the dog or cat owners name if not applicant;
- (b) the dog or cat owners address, Locator Number, lot and concession number;
- (c) A description of the dog or cat including age, name, sex and breed, if known it shall be identified by the License issuer;
- (d) the number of animals in the household;
- (e) Upon application for a tag the applicant shall produce a certificate recording that the dog or cat has inoculated with an anti-rabies vaccine within a period of 24 months of the date of application for the tag.
- (f) any other information deemed by the licenser to be necessary for the proper administration of the By-Law.

Rabies Immunization

8.0 All dogs and cats in the reserve must be immunized in accordance with generally accepted veterinary standards.

8.1 Section 8.0 does not apply to dogs or cats under four months old.



Rabies Quarantine

9.0 The owner of any animal exposed to rabies shall report to the Band Office and, on demand, surrender such animal to the Band Council to be held by the Animal Control Officer in quarantine for a period of 14 days and such animal shall not be released from such quarantine without the written permission of the Health department.

10.0 An owner upon demand made by the Band Council shall forthwith surrender to the Animal Control Officer any animal which has bitten a person, or which has been exposed to rabies to be held in quarantine at the discretion of the Health department.

11.0 Any animal found to be infected with rabies shall be destroyed by its owner or by a Bylaw Enforcement Officer at the expense of the owner.

Prohibition of Animals Within Specific Areas

12.0 The Council may at any time prohibit the keeping of animals within any area of the Reserve.

12.1 Notice of any prohibition made by Council pursuant to this section shall be posted in the band administration building and after the date of posting such notice, no person shall keep or have an animal within the prohibited area.

General Prohibition on Restricted Dogs on Reserve

13.0 No person shall have possession or control of a Restricted Dog on the Reserve except as in accordance with this bylaw.

Restricted Dogs Phased Out

13.1 No licenses will be issued for the following Restricted Breeds of dogs after the coming into force of this bylaw except as provided in section 13.2:

- (a) Pit Bull
- (b) Rottweiler
- (c) Doberman Pinscher
- (d) Atim



Exceptions for currently Licensed Restricted Dogs

13.2 Licenses for Restricted Dogs may be issued, under section 13.3 only if the dog had a valid registered dog license on the date this section came into effect.

13.3 Subject to section 13.2, licenses for Restricted dogs may be issued if;

- (a) the previous license for the dog did not lapse, and
- (b) the owner of the previous dog license remains the same, and
- (c) the dog license has not been transferred, and;
- (d) the dog is not under the age four (4) months old, and;
- (e) the dog has not previously bitten anyone without provocation or been previously seized by the Bylaw Enforcement Officer for an infraction under this Bylaw.

Dogs Running At Large

14.0 No person shall suffer, allow or permit any dog of which he is the owner to run at large on the Reserve.

14.1 For the purpose of this bylaw a dog shall be deemed to be running at large if found in any place other than the premises of the owner of the dog and not under the control of any person.

14.2 For the purpose of this bylaw, a dog shall be deemed not to be under the control of any person when the dog is not on a leash held by a person or, is not on a leash which is securely affixed to some permanent structure from which the dog cannot escape.

14.3 No person shall suffer, allow or permit a dog under his control to trespass on private property, whether on a leash or not, permission must be first obtained from the property owner.

Seizure and Impounding

14.4 The Bylaw Enforcement Officer of the Reserve shall, and any Police Officer may, seize any dog found running at large, any animal without a valid tag or any animal in contravention of this bylaw.

14.5 Every animal seized shall forthwith be delivered to the Animal Control Officer of the Reserve.

14.6 The Animal Control Officer shall impound any dog found to be running at large, seized by him/her or delivered to him/her.



14.7 Except as provided in section 16, the owner of a dog or cat impounded shall claim the dog or cat within seventy-two hours (exclusive of statutory holidays, Sundays and the day on which it was impounded), after that dog or cat has been impounded, on application to the Animal Control Officer.

14.8 Where an owner claims a dog or cat, he shall:

- (a) Provide proof of ownership of the dog or cat and;
- (b) pay to the Animal Control Officer all expenses incurred in securing, caring for and feeding the dog or cat as listed in Schedule "A" hereto attached; and
- (c) pay for the license and registration of the dog or cat, if not currently licensed.

14.9 Where a dog except a Restricted Dog or animal that is impounded is not claimed by the owner, within the time limited in sub-section 14.7, the Animal Control Officer may retain the dog or cat for such further time as he/she may consider proper and during that time, the Animal Control Officer may:

- (a) sell the dog or cat for such price as he/she may consider proper; or
- (b) destroy the dog or cat in a humane manner or otherwise sell or dispose of the dog or cat as set out in the Animal for Research Act.

15.0 A dog, except a Restricted Dog, shall not be considered running at large and need not be on a leash if not a Dangerous Dog and the dog:

- (a) is being used by a person for hunting; or
- (b) is being used by a person to work in a lawful manner with sheep or cattle; or
- (c) is used by a visually impaired person as a guide dog. Seizure of Restricted Dogs

16.0 Sections 16.1 to 16.5 inclusively, apply only to Restricted Dogs and where these sections conflict with other sections of this Bylaw, these sections shall apply.

16.1 Except as in 16.4, a Bylaw Enforcement Officer shall seize, and a peace officer may seize any Restricted Dog that is found on Reserve:

- (a) without a tag issued in accordance with this Bylaw, or;
- (b) running at large on the Reserve.

Claiming Restricted Dogs

16.2 A Bylaw Enforcement Officer who has seized a Restricted Dog shall restore possession to the owner where:

- (a) the owner claims possession in person within five days after the seizure; and
- (b) the owner pays to the Animal Control Officer all expenses incurred in securing, caring for and feeding the Restricted Dog, and



- (c) the owner has received a notice of offence in violation of this Bylaw; and
- (d) the owner undertakes to immediately remove the Restricted Dog from the Reserve, or the owner produced a valid dog tag for the Restricted Dog.

Destruction If Seizure of Restricted Dog Difficult or Public Safety at Risk

16.3 Notwithstanding section 16.1, if after reasonable effort or should Public safety be at risk in the sole discretion of the Bylaw Enforcement Officer, and the Bylaw Enforcement Officer is unable to seize any Restricted Dog found on the Reserve, the Restricted dog may be destroyed in a manner the Bylaw Enforcement Officer deems appropriate in the circumstances, and no person may recover damages or compensation as a result of the destruction.

Impounding Restricted Dogs

16.4 Notification to Owner

(a) Upon seizure under section 16.1, the Animal Control Officer shall impound the Restricted Dog for a period of not more than five (5) days, after the date of seizure and shall immediately make reasonable efforts to notify the owner of the seizure, and Unclaimed restricted dog

(b) if ownership is not claimed within the time prescribed by subsection 16.4 (a), the Animal Control Officer may destroy and dispose of the Restricted Dog in a humane manner, and no one may recover damages or compensation as a result of such action, and Quarantine of Restricted Dog After Attack

(c) If a restricted dog has inflicted an unprovoked bite or injury on any person or upon another animal, the Animal Control Officer shall impound the Restricted Dog for such period of time to be specified by a veterinarian, and thereafter the Animal Control Officer shall or a Bylaw Enforcement Officer may destroy the Restricted Dog in a manner the Animal Control Officer deems humane and appropriate in the circumstances, and no one may recover damages or compensation as a result of such action.

Care of Injured Restricted Dogs

(d) Where any Restricted Dog is found to be injured or diseased, the Animal Control Officer shall seek veterinary attention for the Restricted Dog in the case where the owner has declined or neglected to do so and the owner shall pay to the Animal Control Officer all costs associated with the provision of such veterinarian services, and Destruction of Restricted

Dog because of Injury



(e) Where any Restricted Dog has been injured and in the opinion of the Animal Control Officer, should be immediately destroyed, either for humane reasons or to protect the health and safety of the public, the Restricted Dog may be destroyed in a manner the Animal Control Officer deems humane and appropriate in the circumstances, and no one may recover damages or compensation as a result of such action.

Protection from Restricted Dogs

17.0 Any person on the Reserve may immediately destroy any Restricted Dog that is in the act of attacking, pursuing for the purpose of, attacking, or injuring a person or another Domestic Animal, and no person may recover damages or compensation as a result of such action.

18.0 Notwithstanding section 16.1, a Bylaw Enforcement Officer may destroy immediately, in a humane manner, any animal found in the following circumstances:

- (a) Where an animal is considered a threat to public health or safety or has attacked and seriously injured someone;
- (b) Where the animal is injured or should be destroyed without delay for humane reasons.

18.1 No damages or compensation shall be recovered on account of any animal being destroyed under the authority of this bylaw.

Reports

19.0 A written report of each such incident in sections 16, 17, and 18 in which an animal must be destroyed shall be made to Council within thirty (30) days of the event or be included in an annual report to Council.

Clean-Up After Dogs

20.0 No person shall allow a dog which they own, harbour or possess or have control of to defecate anywhere within the Reserve other than on the land of the owner unless they immediately remove and dispose of the excrement of the said dog in a sanitary manner, except the excrement from a guide dog while under the control of a blind person.

Limit on number of animals per dwelling

21.0 No more than three (3) animals consisting of dogs and cats shall be kept, harboured or possessed in any dwelling.

21.1 The provisions of subsection 21.0 do not apply to dog or cat litters, where the pups or kittens are less than 4 months old.



Dogs in Heat

22.0 No owner shall allow a female dog in heat to remain in any public place unless such a female dog is attached to a leash and is accompanied by and is under the observation and control of the owner or their agent.

Dogs and Property

23. The owner of a dog who fails to take all necessary measures to ensure that such dogs do not enter upon property without being under control or in possession of the owner, is guilty of an offense.

23.1 The owner of a dog which causes damage to any property including moveable property, laws, flower gardens, flower beds, bushes or plants, or other parts of property, is guilty of an offence.

Abuse of Animals

24. No person shall punish or abuse any animal in a manner or to an extent that is cruel and unnecessary.

25. No owner shall neglect to feed their dogs or allow their animals to remain unfed or without water as sufficiently long either to amount to cruelty or to cause their animals to become a nuisance.

26. No owner shall permit a dog to bark, yelp, growl to such an extent as to annoy or disturb the peace of residents of the reserve.

Posting Signs for Dangerous Dogs and Restricted Dogs

27.0 Anyone owning a Dangerous or Restricted Dog must post a clearly visible, large, legible sign on their property in a conspicuous place notifying the public.

28.0 A Dangerous or Restricted Dog must be muzzled and, on a leash, or in a cage whenever it is in a public place.

Owner to Prevent Escape of Dangerous or Restricted Dogs

29.0 On private property a Dangerous Dog or Restricted Dog shall be kept on a secure leash or in a restricted area that shall be construed so as to prevent any escape by the dog.



Penalty

30.0 Every person who contravenes any provision of this Bylaw is guilty of an offence and is liable on summary conviction to pay a fine of up to five hundred (\$500) exclusive of costs.



Taykwa Tagamou Nation
Annual General Meeting
October 19, 2019

RESOLUTION # 2019-10-19-07
MOVED BY: Robert Archibald
SECONDED BY: Conrad Archibald

That Taykwa Tagamou Nation membership adopts the Dog Bylaw effective January 1, 2020,
with s. 17.0 omitted.

All in favor: 51
Against: 0
Abstentions: 0
Motion Carried: Carried

I hereby certify that this document is a
complete and true copy of the original
document consisting of 13 pages.

Certified this 9th day of November, 2020 by:
Joel Morales, legal counsel to Taykwa
Tagamou Nation.

Signature: Joel Morales



Taykwa Tagamou Nation

RR#2, Box 3310
Cochrane, Ontario
P0L 1C0

Telephone: (705) 272-5766

Fax: (705) 272-5785

www.taykwatagamounation.com

August 22, 2018

To: Community Members

From: Chief and Council

Re: Bylaw No. 1 – **Operating non-motorized and motorized vehicles**

Chief and Council would like to immediately implement the following by-law:

- **Children under 16 must wear a helmet while riding their bicycles.**
- **Individuals who operate off highway vehicles are required to wear a helmet.**

Community members are to exercise extreme caution when allowing their children to operate motorized and non-motorized vehicles.

Emergency services responded to an incident on July 3, 2018. A child lost control of an ATV which rolled over and had to seek medical attention.

Parents should never let children under the age of 16 drive or ride in an ATV, including models marketed as 'child-sized'.

Those aged 16 or older are encouraged to take the following advice:

- Wear proper protection gear, including a helmet, jacket, long pants, goggles, boots and gloves
- Ensure your ATV is properly equipped with a headlight and taillight
- Make sure others know where you will be in case of emergency
- Avoid drinking and drug use before or while operating an ATV

Chief and Council will be working with the Nishnawbe Aski Police Services (NAPS) to ensure individuals are wearing a helmet while operating off-highway vehicles and children are wearing their helmets and monitor for erratic/reckless driving patterns.



Taykwa Tagamou Nation
Annual General Meeting
October 19, 2019

RESOLUTION # 2019-10-19-10
MOVED BY: Conrad Sutherland
SECONDED BY: Jennifer Sutherland

That Taykwa Tagamou Nation membership approves the Operating Non-motorized and Motorized Vehicles By-Law as amended.

All in favor: 57
Against: 0
Abstentions: 1
Motion Carried: Carried

I hereby certify that this document is a complete and true copy of the original document consisting of 2 pages.

Certified this 9th day of November, 2020
by: Joel Morales, legal counsel to
Taykwa Tagamou Nation.

Signature: Joel Morales



Quebec

**RÉSOLUTION**

Province: Québec Lieu: Opitciwan

Date: 6 décembre 2016

Quorum: 4 sur 7 membres

Résolution no.: 2016-12-06-128

**LE RÈGLEMENT ADMINISTRATIF NUMÉRO CAO-RA-2016-01 CONCERNANT
L'EXPULSION DES PERSONNES RECONNUES COUPABLES DE TRAFIC DE
CERTAINES DROGUES ET AUTRES SUBSTANCES**

Règlement numéro CAO-RA-2016-01 passé et adopté à une réunion régulière du Conseil des Atikamekw d'Opitciwan tenue à Opitciwan, province de Québec, le ~~4 octobre~~ et modifié le 12 décembre 2016.

PRÉAMBULE :

ATTENDU QUE l'article 81 (1) b) de la *Loi sur les Indiens*, L.R.C. (1985) Ch. I-5 permet au Conseil des Atikamekw d'Opitciwan (ci-après « le Conseil ») de prendre un règlement administratif concernant la réglementation de la circulation ;

ATTENDU QUE l'article 81 (1) c) de la *Loi sur les Indiens*, L.R.C. (1985) Ch. I-5 permet au Conseil de prendre un règlement administratif concernant l'observation de la loi et le maintien de l'ordre ;

ATTENDU QUE l'article 81 (1) d) de la *Loi sur les Indiens*, L.R.C. (1985) Ch. I-5 permet au Conseil de prendre un règlement administratif concernant la répression de l'inconduite et des incommodités ;

ATTENDU QUE l'article 81 (1) p) de la *Loi sur les Indiens*, L.R.C. (1985) Ch. I-5 permet au Conseil de prendre un règlement administratif concernant l'expulsion et la punition des personnes qui pénètrent sans droit ni autorisation dans la réserve ou la fréquentent pour des fins interdites ;

ATTENDU QUE l'article 81 (1) p.1) de la *Loi sur les Indiens*, L.R.C. (1985) Ch. I-5 permet au Conseil de prendre un règlement administratif concernant la résidence des membres de la bande ou des autres personnes sur la réserve ;

ATTENDU QUE l'article 81 (1) q) de la *Loi sur les Indiens*, L.R.C. (1985) Ch. I-5 permet au Conseil de prendre un règlement administratif sur toute question qui découle de l'exercice de pouvoirs prévus audit article 81, ou qui est accessoire ;

ATTENDU QUE l'article 81(1) r) de la *Loi sur les Indiens*, L.R.C. (1985) Ch. I-5 permet au Conseil de prévoir l'imposition sur déclaration de culpabilité par procédure sommaire, d'une amende et d'un emprisonnement, ou de l'une des ces peines, pour la violation d'un règlement administratif ;

ATTENDU QU'il y a une volonté communautaire qui a été exprimée lors d'un référendum tenu le 16 novembre 2016 par une proportion de 85 % en faveur dudit règlement.

Chef

Christian Awashish

Conseiller

Jean-Claude Méquish

Conseiller

Ronny Chachai

Conseiller

Roger Chachai

Conseiller

Philippe Dubé

Conseillère

Sonia Chachai

Conseiller

Clement Clary



EN CONSÉQUENCE LE CONSEIL ADOPTE LE RÈGLEMENT ADMINISTRATIF
SUIVANT :

CHAPITRE I
DÉFINITIONS

ARTICLE 1

Les définitions qui suivent s'appliquent au présent règlement administratif :

a) « Conseil »

Le Conseil des Atikamekw de la réserve d'Opitciwan au sens de la *Loi sur les Indiens*.

b) « Corps de police »

Corps de police constitué sous le nom de « Service de police d'Opitciwan » ou « Sureté du Québec ».

c) « Directeur »

Le directeur du corps de police ou une autre personne dûment autorisée à la remplacer ou à agir en son nom.

d) « Famille immédiate »

Désigne les père, mère, frère, sœur, grand-père, grand-mère, cousin ou cousine.

e) « Personne »

S'entend d'un individu majeur âgé de dix-huit ans et plus, d'une société, d'une corporation, d'une compagnie, d'une association ou de tout groupement constitué.

f) « Réserve »

Parcelle de terrain dont le titre juridique est attribué à Sa Majesté, qu'elle a réservé à l'usage et au profit de la Bande indienne d'Opitciwan et qui est désignée par le nom de Réserve indienne d'Opitciwan.

g) « Trafic de certaines drogues et autres substances »

Relativement à l'une ou l'autre des annexes I à V de *Loi réglementant certaines drogues et autres substances*, L.C. 1996, Ch. 19, toute opération de vente – y compris la vente d'une autorisation visant son obtention –, d'administration, de don, de cession, de transport, d'expédition ou de livraison portant sur une telle substance – ou toute offre d'effectuer l'une de ces opérations – qui sort du cadre réglementaire.

h) « Tribunal »

Tout juge ou formation juridictionnelle au sens du *Code criminel*, L.R.C. (1985) Ch. C-46 ou de la *Loi sur les tribunaux judiciaires*, RLRQ, ch. T-16.

 Conseiller Jean-Claude Méquish	 Chef Christian Awashish	 Conseiller Roger Chachai
 Conseiller Philippe Dubé	 Conseiller Ronny Chachai	 Conseiller Clement Clary
	 Conseillère Sonia Chachai	

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CHAPITRE II
APPLICATION DU RÈGLEMENT

ARTICLE 2

Le présent règlement administratif s'applique à toute personne se trouvant dans les limites de la réserve qu'elle soit ou non membre de la bande d'Opitciwan ou résidente de la réserve.

ARTICLE 3

Le Conseil peut expulser toute personne reconnue coupable par un tribunal de trafic de certaines drogues et autres substances de la réserve pour une durée de 60 mois.

La durée de l'expulsion débute au moment où la personne est reconnue coupable de trafic de certaines drogues et autres substances par un tribunal compétent.

ARTICLE 4

Toute personne expulsée par le Conseil en vertu du présent règlement devra s'engager à respecter les conditions convenues avec le comité de justice sociale Opitciwan afin de retourner, circuler ou séjourner sur la réserve que ce soit temporairement ou de façon permanente.

CHAPITRE III
DISPOSITIONS PARTICULIÈRE

ARTICLE 5

La personne reconnue coupable expulsé pourra retourner temporairement dans la communauté pour des raisons de deuils (décès) en regard de la famille immédiate.

ARTICLE 6

Toutes autres conditions particulières devront faire l'objet d'une évaluation et d'une décision du comité de justice sociale.

ARTICLE 7

La personne reconnue coupable expulsée devra, avant son entrée dans la communauté, informer le service de la sécurité publique et signer un registre à cet effet.

 Conseiller Jean-Claude Méquish	 Chef Christian Awashish	 Conseiller Roger Chachai
 Conseiller Philippe Dubé	 Conseiller Ronny Chachai	
	 Conseillère Sonia Chachai	 Conseiller Clement Clary



ARTICLE 8

L'entrée temporaire est permise pour un maximum de cinq (5) jours calendrier à partir de son entrée dans la communauté.

**CHAPITRE IV
DISPOSITIONS FINALES**

ARTICLE 9

Les dispositions du présent règlement administratif doivent s'interpréter de manière compatible avec les dispositions du *Code criminel*, L.R.C. (1985), Ch. C-46 ou toute autre loi.

ARTICLE 10

Il incombe au corps de police de faire observer les dispositions du présent règlement et le Directeur est autorisé à prendre toutes les mesures nécessaires pour en assurer la stricte observance.

**CHAPITRE V
DÉJUDICIARISATION**

ARTICLE 11

Toute contravention au présent règlement administratif pourra être référée au comité de justice sociale Opitciwan sur la base d'un processus de médiation entre ce comité, le contrevenant et toute personne ou organisme concerné.

ARTICLE 12

En cas de non-respect des engagements pris ou de refus d'être référé pour médiation devant le comité de justice sociale Opitciwan, tout contrevenant sera référé pour décision devant le juge de la paix ou tout autre tribunal compétent sur la base de sanctions déterminées aux articles 9 et suivants du présent règlement administratif.

**CHAPITRE VI
SANCTIONS**

ARTICLE 13

Est coupable d'une infraction punissable sur déclaration de culpabilité par procédure sommaire quiconque contrevient aux dispositions du présent règlement et est passible d'une amende maximale de 1 000 \$ et d'un emprisonnement maximal de trente (30) jours, ou de l'une de ces peines.

 Conseiller Jean-Claude Méquish	 Chef Christian Awashish	 Conseiller Roger Chachai
 Conseiller Philippe Dubé	 Conseiller Ronny Chachai	 Conseiller Clement Clary
	 Conseillère Sonia Chachai	



ARTICLE 14

Si l'infraction est continue, elle constitue, jour par jour, une offense séparée et la pénalité édictée pour cette infraction peut être infligée pour chaque jour que dure l'infraction.

ARTICLE 15

Lorsque le règlement administratif est violé et qu'une déclaration de culpabilité est prononcée, le tribunal et tout autre tribunal compétent par la suite peuvent en plus de toute autre réparation et de toute autre peine imposée par le présent règlement administratif, rendre une ordonnance interdisant la continuation ou la répétition de l'infraction par la personne déclarée coupable.

ARTICLE 16

La violation du présent règlement administratif peut, sans préjudice de toute autre réparation et de toute peine imposée par celui-ci, être sanctionnée par une action en justice à la demande du Conseil.

CHAPITRE VII
ENTRÉE EN VIGUEUR

ARTICLE 13

Le présent règlement entre en vigueur le 1^{er} janvier 2017 et au moment de sa publication.

Proposé par: Clément Clary
Seconde par: Ronny Chachai

 Conseiller Jean-Claude Méquish	 Chef Christian Awashish	 Conseiller Roger Chachai
 Conseiller Philippe Dubé	 Conseiller Ronny Chachai	
	 Conseillère Sonia Chachai	 Conseiller Clément Clary

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Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

Je, Ministre d'Affaires autochtones et du Nord canadien, PAR LA
PRÉSENTE APPROUVE, en vertu de l'article 83 de la Loi sur les Indiens,
le règlement administratif, adopté par la Nation Innu Takuaikan Uashat
mak Mani-Utenam, dans la province de Québec, par une assemblée
tenue le 28ème jour de janvier 2021.

- **Taux Annuel du Règlement administratif
sur la fiscalité foncière d'Innu Takuaikan
Uashat mak Mani-Utenam – Numéro 2, 2021**

Daté à Ottawa, Ontario, le 24 jour de mars 2021.

Hon. Carolyn Bennett, M.D., C.P., députée

Canada

Innu Takuaikan
Uashat mak Mani Utenam

Résolution

N° consécutif

20/21/108

Date de l'assemblée
dément convoquée :

28 janvier 2021

Province
QuébecN° de référence
du dossier :TAUX ANNUEL DU RÈGLEMENT ADMINISTRATIF SUR LA FISCALITÉ FONCIÈRE
D'INNU TAKUAIKAN UASHAT MAK MANI-UTENAM – NUMÉRO 2, 2021

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 qu'INNU TAKUAIKAN UASHAT MAK MANI-UTENAM promulgue un règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d'immeuble.

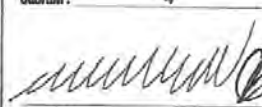
IL EST PROPOSÉ PAR : Normand Ambroise


APPUYÉ PAR : Kenny Régis


ET RÉSOLU :

- Que l'annexe « A » jointe, est déclarée faire partie intégrante du présent règlement administratif; et
- 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 2021, 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
- 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, 2021 »; et
- Que ce règlement prend force et effet immédiatement après son approbation par le Ministère Services aux Autochtones Canada (MSAC).

Quorum : 4


MIKE MCKENZIE | Chef


NORMAND AMBROISE | Conseiller


KENNY RÉGIS | Conseiller



COPIE CONFORME

DAVE VOLLANT | Conseiller

ZACHARIE VOLLANT | Conseiller

216, BOUL. DES MONTAGNAIS, C.P. 8000, SEPT-ÎLES QC G4N 4L9 • TÉL. : 418 982-0327 • FAX : 418 988-0537



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 2021
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel 2. Services publics < 10 000 000 \$ 2. Services publics > 10 000 000 \$ 3. Terrains non-aménagés 4. Industries principales < 10 000 000 \$ 4. Industries principales > 10 000 000 \$ 5. Industries légères 6. Entreprises 7. Terrains aménagés 8. Loisirs et but non-lucratif	0,9942 3,2002 3,3246 0,9942 3,6394 3,7128 3,2002 3,2002 0,9942 0,9942
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel 2. Services publics < 10 000 000 \$ 2. Services publics > 10 000 000 \$ 3. Terrains non-aménagés 4. Industries principales < 10 000 000 \$ 4. Industries principales > 10 000 000 \$ 5. Industries légères 6. Entreprises 7. Terrains aménagés 8. Loisirs et but non-lucratif	0,9904 3,1964 3,3208 0,9904 3,6356 3,7090 3,1964 3,1964 0,9904 0,9904





MICMACS OF GESGAPEGIAG

COVID-19 BYLAW

**A BYLAW AMENDING THE BYLAW CONCERNING PREVENTIVE MEASURES
ASSOCIATED WITH THE COVID-19 EPIDEMIC/PANDEMIC**

2021

WHEREAS:

COVID-19 is a highly contagious virus and poses a serious and immediate threat to the health and lives of the members of the Micmacs of Gesgapegiag, especially elders and members with underlying health conditions;

International, Canadian and Quebec health authorities have made it clear that reducing the spread of COVID-19 requires physical (or “social”) distancing and limiting the size of gatherings;

The Chief and Council of the Micmacs of Gesgapegiag (the “**Council**”) must take urgent action to help protect the community from the spread of COVID-19;

Section 81(1) of the *Indian Act* (R.S.C., 1985, c. I-5) confirms the authority of the Council to make by-laws for various purposes including:

- (a) to provide for the health of residents on the reserve and to prevent the spreading of contagious and infectious diseases;
- (b) the regulation of traffic;
- (c) the observance of law and order;
- (m) the control or prohibition of public games, sports, races, athletic contests and other amusements;
- (p) the removal and punishment of persons trespassing on the reserve or frequenting the reserve for prohibited purposes;
- (p.1) the residence of band members and other persons on the reserve;
- (q) matters arising out of or ancillary to the exercise of other powers under section 81(1) of the *Indian Act*;
- (r) the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a by-law made under section 81(1) of the *Indian Act*;

The Council must take exceptional emergency measures on a temporary basis to protect residents of the community and thereby prevent or limit the spread of the COVID-19 epidemic;



The *Bylaw Concerning Preventive Measures Associated with the COVID-19 Epidemic* (“COVID-19 Bylaw”) aims to protect the health and safety of members of the community, in particular the members most vulnerable to the spread or risk of spread of COVID-19;

NOW THEREFORE, the Council enacts as follows:

CHAPTER I

DEFINITIONS

ARTICLE 1

The following definitions apply to this COVID-19 Bylaw:

- a) “Community” means the population of Gesgapegiag;
- b) “Council” means the Chief and Council of the Micmacs of Gesgapegiag;
- c) “Director of Public Security” means the Gesgapegiag Director of Public Security or any other person duly authorized to replace him or act in his name. The director of Public Security may also be referred to as the Gesgapegiag Chief of Police;
- d) “Director General” means the Director General of the Micmacs of Gesgapegiag or any other person duly authorized to replace him or act in his name;
- e) “Essential Service” means all services, facilities or activities that are or may be necessary for the health and safety of all or part of the residents, occupants or members of the Community, in particular, the Council, the Gesgapegiag Pandemic Team, the Gesgapegiag Emergency Preparedness Team, the GHCS and other health services, police force / public security services, fire department, social services, waste collection, packages and postal mail delivery, services related to the production, transformation, transport, provision and delivery of essential goods or services (which include in particular food, supplies for food markets and grocery stores, medical supplies, products for the production and treatment of drinking water, gas and fuel oil) and other services that may be authorized by Unified Command;
- f) “GHCS” means the Gesgapegiag Health and Community Services;
- g) “GHCS Director” means the Director of the Gesgapegiag Health and Community Services or any other person duly authorized to replace her or act in her name;
- h) “Health Logistic Committee” means employees of GHCS responsible for monitoring testing, monitoring and supervising self-isolation/quarantine, keeping registry of people tested as well as infected with the virus and contact tracing;
- i) “Officer” means a member of the Gesgapegiag police force / Public Security services or any person designated in writing as such by the Director of Public Security;



- j) “Private Gathering” means any meeting of persons indoor or outdoor, within the vicinity of a dwelling unit or elsewhere on the Reserve whenever organized or sponsored by one or more person outside the context of a Public Activity;
- k) “Public Activity” means any social, cultural, religious/ceremonial (including wedding celebration or funeral), recreational/sport activity or event organized on the Reserve and generally made available to the public or specific to certain groups within the public;
- l) “Reserve” means the tract of land reserved for the use and for the benefit of the Micmacs of Gesgapegiag, designated as a reserve under the *Indian Act* (R.S.C., 1985, c. I-5) and referred to by the name of Gesgapegiag;
- m) “Unified Command” means the GHCS Director, the Director of Public Security and the Incident Commander acting together pursuant to the provisions of this bylaw;

CHAPTER II

PURPOSE AND APPLICATION

ARTICLE 2

The purpose of this COVID-19 Bylaw is to:

- a) Introduce a Covid-19 Pandemic/epidemic Chart with different levels that will each impose measures and restrictions applicable in the Community;
- b) Declare a state of emergency pertaining to the Pandemic/epidemic when deemed necessary;
- c) Impose fines when provisions of this bylaw are breached;.

ARTICLE 3

This COVID-19 Bylaw applies on the Reserve and to all persons within.

CHAPTER III

PREVENTIVE MEASURES

ARTICLE 4



This bylaw hereby establishes a five levels' COVID-19 Pandemic/epidemic Chart, attached to this bylaw as "Schedule A":

- a) Level 1 (green);
- b) Level 2 (yellow);
- c) Level 3 (orange);
- d) Level 4 (red);
- e) Level 5 (black);

Each level provides for specific measures and restrictions which are further described in this bylaw and which shall apply on the Reserve to all persons within.

The said levels may differ from those in effect in the Province of Quebec and the measures and restrictions mentioned in this bylaw shall prevail over those identified by the Government of Quebec in case of conflict or incompatibility.

The determination of the levels applicable shall be decided through a duly adopted resolution of the Council following a formal written recommendation by the Unified Command to move from one level to another.

A state of emergency shall be declared by Council while levels 3, 4 and 5 are in effect.

A state of community lockdown shall apply during Level 5 for a duration up to 30 days which can be renewed for an additional 30 days, for a maximum of 60 days.

ARTICLE 5

The following mandatory quarantine and self-isolation measures are in force:

- a) Any person who is experiencing at least one of the following symptoms : (1) fever, (2) coughing or (3) difficulty breathing (other than a known existing underlying health condition) must immediately notify the Health Logistic Committee and, unless otherwise instructed by a member of the Health Logistic Committee, remain at his/her residence in quarantine for a period of 14 days or until tested negative at the satisfaction of the Health Logistic Committee;
- b) Any person who has tested positive to COVID-19 must notify the Health Logistic Committee, follow treatment and abide by strict isolation measures until a medical test confirms that such person has recovered and is not infected with COVID-19 anymore.
- c) Any person (1st line) who has been in direct contact with a person mentioned in a) or b) must immediately notify the Health Logistic Committee and remain at his/her residence in quarantine: (1) until the person in paragraph a) is tested negative, (2) until he/she tested negative at the satisfaction of the Health Logistic Committee or (3) for a period of 14 days;



- d) Any person (2nd line) who has been in direct contact with a person mentioned in paragraph c) must immediately notify the Health Logistic Committee and remain at his/her residence in quarantine: (1) until the person in paragraph a) is tested negative, (2) until he/she tested negative at the satisfaction of the Health Logistic Committee or (3) for a period of 14 days;
- e) Any person who has been tested for COVID-19 and who is waiting to get his/her results must immediately notify the Health Logistic Committee and remain at his/her residence in quarantine until tested negative at the satisfaction of the Health Logistic Committee;
- f) Any person returning to the Reserve from a Quebec's "Red Level Region" or from any other Province after a stay of more than 24 hours with the exception of any resident coming back from his/her camp/cabin located within the Gesgapegiag traditional territory must remain at their residence in quarantine for a period of 14 days or until tested negative at the satisfaction of the Health Logistic Committee. For more certainty, this paragraph does not apply to an employee or a representative of Essential Services who has traveled outside the Reserve to provide Essential Services or to any person authorized to enter the Reserve by the Unified Command. Unified Command shall notify the Council in writing whenever a person is authorized to enter the Reserve;
- g) During a declared state of emergency pursuant to this bylaw (levels 3-4), any person with an underlying health condition putting him/her at risk if infected with COVID-19 shall abstain from participating in Private Gatherings or Public Events unless instructed otherwise by a member of the Health Logistic Committee. For more certainty, this provision is a recommendation by Unified Command and shall not constitute an offense under this bylaw.
- h) During a Level 5 (black) state of emergency declared by the Council, all residents shall abstain from leaving their residence unless necessary for medical reasons, getting groceries or items from drugstores (if delivery services are not available).

ARTICLE 6

The following physical and social distancing measures are in force:

- a) Any person entering into a public service building or a business building must wear a mask and respect a 2 meters distance from any other person;
- b) Any employee working in a public service building or a business building must respect a 2 meters distance from any other person (except where an additional protection is available, such as a plastic or Plexiglas window) and wear a mask at all time while on duty, unless previously authorized by Unified Command;
- c) Except for emergencies, access of the general public to all public services buildings is by appointment only;



- d) All businesses and services on the Reserve that remain open or in operation must respect the public health directives and rules established from time to time by the Unified Command. Unified Command shall notify the Council in writing of all public health's directives and rules;
- e) While in Levels 2 (yellow) and 3 (orange), any gaming facility shall limit the access to its installations at 50% of its ordinary clients' capacity;
- f) While in Level 4 (red) and 5 (black), all businesses opened to the public, including gaming facilities with the exception of the local groceries/convenience/gas stores and Essential Services shall remain closed. Each business that remains in operation will have to follow Unified Commands' specific instructions regarding Public Health measures applicable to such business. Unified Command shall notify the Council in writing of all specific instructions applicable to local businesses;
- g) While in Level 5 (black), all public services, other than Essential Services, shall remain closed.



ARTICLE 7

Any Private Gathering shall be restricted to:

- a) A maximum of 10 persons or three families from a maximum of three dwelling units during Levels 1 (green) and 2 (yellow);
- b) A maximum of 6 persons or two families from a maximum of two dwelling units during Level 3 (orange);
- c) During level 4 (red), with the exception of Essential Services, the persons residing in one dwelling unit within Gesgapegiag may be in contact with the persons residing in a maximum of two other dwelling units within Gesgapegiag during the duration of the level 4 (red). For more certainty, the said contacts between the up to three dwelling units are exclusive and cannot be transferred with other dwelling units without the written consent of the Director of Public Security. Each owner/Tenant from the said up to three dwelling units identified on the Gesgapegiag “Band Housing List” shall inform the Gesgapegiag Police Department in writing at the following email address covid19@gesgapegiag.ca or by mail at the following address: 90 Perron Boulevard, Gesgapegiag, G0C1Y1. At any time, if one person from any of the up to three dwelling units is tested positive or presents symptoms of COVID-19, all persons from the up to three dwelling units shall notify the Health Logistic Committee, remain in quarantine for a period of 14 days or until tested negative at the satisfaction of the Health Logistic Committee.
- d) No Private Gathering allowed during Level 5 (black). However, Essential Services may enter a dwelling unit if necessary.

ARTICLE 8

Any Public Activity indoor or outdoor shall be restricted to:

- a) A maximum of 50 persons indoor and 150 persons outdoor during Level 1 (green);
- b) A maximum of 50 persons indoor and 100 persons outdoor during level 2 (yellow);
- c) A maximum of 25 persons indoor and outdoor during Level 3 (orange);
- d) No Public Activity during Levels 4 (red) and 5 (black);

ARTICLE 9



While in Level 5 (black), any person other than a resident of the Community or an Essential Services' employee, wanting to enter the Reserve, must be previously authorized in writing by the Unified Command. Unified Command shall notify the Council in writing of all persons authorized to enter the Reserve ;

The restrictions covered by this COVID-19 Bylaw shall not prevent, upon verification, the delivery of essential goods and services as long as such delivery respects the health directives and rules established by the Unified Command.

ARTICLE 10

During a Level 4 (red), a general curfew may be imposed by resolution duly adopted with terms and conditions to be determined by Council.

CHAPTER IV

ENFORCEMENT AND PENALTIES

ARTICLE 11

It is the responsibility of the Gesgapegiag police force / Public Security services or, failing this, any police force having jurisdiction, to enforce the provisions of this COVID-19 Bylaw and the Director of Public Security is authorized to take all necessary measures to ensure their strict observance.

ARTICLE 12

An Officer may stop any person or motor vehicle seeking to enter or leave the Reserve to determine whether such person is allowed to enter, exit or be on the Reserve, including by requesting appropriate written or verbal confirmation that such person meets applicable criteria under this COVID-19 Bylaw.

ARTICLE 13

An Officer may order any unauthorized person not to enter or to immediately leave the Reserve.

ARTICLE 14

An Officer who has reasonable motive to suspect that an event, party or gathering is taking place in breach of this bylaw may attend any residence on the Reserve to enforce the restrictions



provided in this Bylaw and such Officer may order any person who is not an authorized occupant of the residence to leave the property immediately.

ARTICLE 15

An Officer may order any person who should be staying at their residence under the quarantine and self-isolation requirements provided in Article 5 to return to their residence.

ARTICLE 16

No person may interfere with, obstruct or fail to comply with an Order from an Officer who is exercising enforcement powers under this COVID-19 Bylaw.

ARTICLE 17

Any person who contravenes to or breaches a provision of this COVID-19 Bylaw commits an offence.

ARTICLE 18

A person who commits an offence under this COVID-19 Bylaw is liable on summary conviction to a fine for up to \$1,000, to imprisonment for up to 30 days, or to both, pursuant to section 81(1)(r) of the *Indian Act* (R.S.C., 1985, c. I-5).



ARTICLE 19

Where an act in contravention of this COVID-19 By-law continues for more than one day, each day on which the offence is committed will be deemed a separate offence and may be punished as such.

ARTICLE 20

Violation or breach of this COVID-19 By-law may, in addition to any other remedy and to any penalty imposed by the COVID-19 By-law, be restrained by court action at the instance of the Council.

ARTICLE 21

The offences created by this COVID-19 Bylaw are in addition to, and do not replace, any applicable provincial or federal offences.

CHAPTER V

COMING INTO FORCE AND DURATION

ARTICLE 21

This COVID-19 Bylaw comes into force on the date determined by a resolution of the Council, which date has been set to be January 8th, 2021 at 11:59 p.m.

ARTICLE 22

This COVID-19 Bylaw is in effect until such time that federal and provincial public health agencies declare the COVID-19 pandemic/epidemic to be over, in which case a resolution of the Council shall be adopted to suspend or repeal this bylaw following a recommendation to that effect by Unified Command.

CHAPTER VI

AMENDMENTS

ARTICLE 23




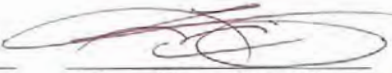



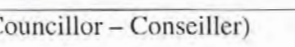
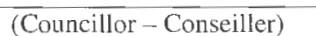
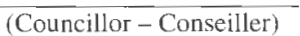

The Council may approve written amendments to this COVID-19 Bylaw, including additional preventive measures, by vote at a duly convened meeting. Given the emergency situation, no consultation with membership will be required for any amendments.

ARTICLE 24

If the Council approves amendments to this COVID-19 Bylaw, the amendments or the amended bylaw shall be promptly posted on the Council website and in prominent locations on the Reserve.

APPROVAL

This COVID-19 Bylaw is presented at a duly convened special Council meeting on January 8th, 2021 in Gesgapegiag. Approved and adopted on January 8th, 2021.

 (Chief – Chef)	 (Councillor – Conseiller)	 (Councillor – Conseiller)
 (Councillor – Conseiller)	 (Councillor – Conseiller)	 (Councillor – Conseiller)
 (Councillor – Conseiller)	 (Councillor – Conseiller)	 (Councillor – Conseiller)



Micmacs of Gesgapegiag Band Council
Résolution du Conseil De Bande

DO HEREBY RESOLVE:
DECIDÉ PAR LES PRÉSENTES:

BAND COUNCIL RESOLUTION

Adoption of temporary measures associated with the Covid-19 Pandemic

Whereas COVID-19 is a highly contagious virus and poses a serious and immediate threat to the health and lives of the members of the Micmacs of Gesgapegiag, especially elders and members with underlying health conditions;

Whereas the COVID-19 pandemic's cases are increasing rapidly in Canada, in Quebec and more specifically in the Gaspésie-Îles-de-la-Madeleine region;

Whereas The Chief and Council of the Micmacs of Gesgapegiag (the "Council") must take urgent action to help protect the community from the spread of COVID-19;

Whereas the Council had enacted the *Bylaw concerning Preventive Measures Associated with the COVID-19 Epidemic* ("COVID-19 Bylaw") on or about April 9, 2020 and was periodically renewed until July 31, 2020;

Whereas the Council deems it useful and necessary, in the present context, to enact a modified COVID-19 Bylaw that will define new guidelines and standards applicable in the community and to its residents;

Whereas, until the modified COVID-19 Bylaw is enacted, the Council wishes to apply, on a temporary basis, the Quebec's Public Health guidelines pertaining to the *COVID-19 Alert Levels by Regions*;

Therefore, be it hereby resolved that the Council authorizes the application of the Quebec's Public Health guidelines pertaining to the *COVID-19 Alert Levels by Regions*;



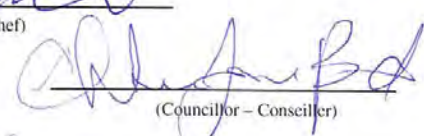
And be it hereby further resolved that the Council declares that Gesgapegiag is within the Quebec Guideline's Level 4 – Maximum Alert (red colour) starting on January 8th, 2021 at 11:59 pm until further notice;

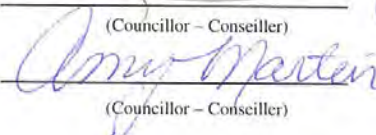
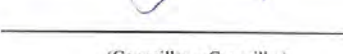
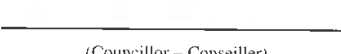
And be it hereby further resolved that the Council authorizes and mandates the Legal Firm Borden, Ladner, Gervais LLP to draft the modified COVID-19 Bylaw in collaboration with the Gesgapegiag's Unified Command;

And be it hereby further resolved that the Council authorizes and mandates the Director General to do everything that is necessary to implement this resolution;

Finally, be it resolved that this resolution comes into force upon its adoption.

A quorum for this Band
Pour cette bande le quorum est
Consists of
Fixé à **05**


(Chief – Chef)

(Councillor – Conseiller)

(Councillor – Conseiller)

(Councillor – Conseiller)

(Councillor – Conseiller)

(Councillor – Conseiller)

(Councillor – Conseiller)

(Councillor – Conseiller)

(Councillor – Conseiller)

BCR#1559

2020-01-08



Saskatchewan



Indigenous Services
Canada

Services aux
Autochtones Canada

I, Minister of Indigenous Services, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following By-law made by Big River First Nation in the Province of Saskatchewan at a meeting held on October 1, 2019.

- ***Big River First Nation Financial Administration By-law, 2019***

Dated at Gatineau, Quebec, this 28 day of February, 2020.

Hon. Marc Miller

Canada



BIG RIVER FIRST NATION

FINANCIAL ADMINISTRATION BY-LAW,

2019



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WHEREAS:

A. Pursuant to subsection 83(1) of the *Indian Act*, the Council of a first nation may make by-laws for the financial administration of the first nation; and

B. The Council of the Big River First Nation considers it to be in the best interests of Big River First Nation to make a financial administration by-law for these purposes which complies with the standards for financial administration laws established by the First Nations Financial Management Board under the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of Big River First Nation enacts as follows:

PART I - Citation

Citation

1. This By-law may be cited as the *Big River First Nation Financial Administration By-law, 2019*.

PART II - Interpretation and Application

Definitions

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

"Act" means the *Indian Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 5 of Part IV;

"auditor" means the auditor of the First Nation appointed under section 55;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief administrative officer" means the person appointed chief administrative officer under section 17;

"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*;

"Council" means the Council of the First Nation and includes the Chief of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"director of finance" means the person appointed director of finance under section 18;



- "Finance and Audit Committee" means the Finance and Audit Committee established under section 11;
- "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;
- "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 Big River First Nation;
- "First Nation's financial assets" means all money and other financial assets of the First Nation;
- "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 Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- "multi-year financial plan" means the plan referred to in section 26;
- "officer" means the chief administrative officer, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;
- "property tax account" means an account with a financial institution into which the First Nation's property taxes are deposited separately from other moneys of the First Nation;
- "property taxation by-law" means a property taxation by-law made by the First Nation under section 83 of the Act;
- "property taxes" means money raised under a property taxation by-law;
- "record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- "special purpose report" means a report described in section 54;
- "strategic plan" means a plan referred to in section 25; and
- "tax administrator" means the person appointed tax administrator under section 19 or the First Nation's property taxation by-laws.



(2) Except as otherwise provided in this By-law, words and expressions used in this By-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 By-law, the definitions in the *Interpretation Act* apply.

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

Interpretation

3.(1) In this By-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 By-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 By-law according to its true spirit, intent and meaning.

(3) Words in this By-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 By-law.

Calculation of Time

4. In this By-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

5.(1) If there is a conflict between this By-law and another First Nation law, other than a code or a property taxation by-law, this By-law prevails.

(2) If there is a conflict between this By-law and a property taxation by-law, the property taxation by-law prevails.

Scope and Application

6. This By-law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

7.(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 By-law.

(2) Subject to this By-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 By-law except the following:

- (a) the approval of Council policies;
- (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 and Procedures

8.(1) Subject to subsection (2), the Council may establish policies and procedures respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.



(3) The Council must not establish any policies and procedures relating to the financial administration of the First Nation that are inconsistent with this By-law, the Act, or GAAP – except as permitted in subsection 54(2) of this By-law.

(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 ensure that all procedures made under this By-law are

(a) consistent with, and made under the authority of, a policy approved by the Council, and

(b) approved by the Council or the chief administrative officer.

(6) The Council must document all First Nation policies and procedures referred to in this By-law 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 and Expenses

9.(1) In this section,

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

10. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

11.(1) The 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) For purposes of this section, an individual is considered to be 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 Committee.

(4) The Council must establish policies and procedures

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent,

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent, and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) 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.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than thirty six (36) consecutive months.

(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.

(8) 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

12. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If the Council appoints a non-councillor as chair of the Committee,

(a) The Council must send to the chair notices and agendas of all Council meetings,

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

(c) the chair may attend and speak at Council meetings.

Committee Procedures

13.(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 chief administrative officer and the director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief administrative officer or the director of finance 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 chief administrative officer or the director of finance, or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee, and

(b) as soon as practicable 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 By-law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review and recommend to the Council for approval a strategic plan and a multi-year financial plan;

(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;

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



(e) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the First Nation's property taxes and any special purpose reports;

(f) carry out any other activities specified by the Council that are not inconsistent with the Committee's duties specified in this By-law; and

(g) perform any other duties of the Committee under this By-law.

(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 By-law.

Audit and Oversight Responsibilities

15. The Committee must carry out the following audit and oversight 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) periodically review and make recommendations to the Council on policies and procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

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

(f) conduct a review of this By-law under section 75 and, where appropriate, recommend amendments to the Council; and

(g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

16. Subject to paragraph 14(1)(f), the Council may assign to the Committee or another committee of the Council any other matter respecting the financial administration of the First Nation.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council must appoint a person as chief administrative officer of the First Nation and may set the terms and conditions of that appointment.



(2) Reporting to the Council, the chief administrative officer 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 oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (b) to oversee and administer the contracts of the First Nation;
- (c) to identify, assess, monitor and report on financial reporting risks and risk of fraud;
- (d) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c) taking into consideration the cost of implementing those controls;
- (e) to perform any other duties of the chief administrative officer under this By-law; and
- (f) to carry out any other activities specified by the Council that are not inconsistent with the chief administrative officer's duties specified in this By-law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions (except the approval of procedures made under this By-law)

- (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 chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

18.(1) The Council must appoint a person as director of finance of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer, the director of finance 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 and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain all charts of accounts of the First Nation;
- (c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the budget respecting the First Nation's property taxes;
- (d) to prepare the monthly financial information required in section 50, the quarterly financial statements required in section 51 and the draft annual financial statements required in sections 52 and 53;



- (e) to prepare the financial components of reports to the Council and of the multi-year financial plan;
- (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 actively monitor compliance with the Act, this By-law, any other applicable First Nation law, applicable standards and any policies and procedures respecting the financial administration of the First Nation;
- (i) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (j) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (k) to develop and recommend procedures to Council for identifying and mitigating financial reporting and risk of fraud and to ensure approved procedures are followed;
- (l) to perform any other duties of the director of finance under this By-law; and
- (m) to carry out any other activities specified by the chief administrative officer that are not inconsistent with the director of finance's duties under this By-law.

(3) With the approval of the chief administrative officer, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) If the First Nation is collecting property taxes, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of finance, the tax administrator is responsible for performing the tax administrator's duties or functions under property taxation by-laws, the Act and this By-law.

(3) In addition to any duties or functions under property taxation by-laws, the tax administrator is responsible for the following:

- (a) to manage the First Nation's property taxes and the property tax account on a day-to-day basis;
- (b) to recommend to the director of finance the draft and amended budgets for the component of the budget respecting the First Nation's property taxes;
- (c) to recommend to the director of finance the property tax components of the multi-year financial plan;



- (d) on request, to provide advice to the chief administrative officer, director of finance, Finance and Audit Committee and the Council respecting property taxes matters;
- (e) to monitor compliance with property taxation by-laws and this By-law in the administration of the First Nation's property taxes and the property tax account; and
- (f) to perform any other duties of the tax administrator under this By-law.

(4) With the approval of the chief administrative officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator 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

20.(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 chief administrative officer, the director of finance, 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 chief administrative officer 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 By-law, the chief administrative officer 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

Policy/Procedure for Conflicts of Interest

21.(1) The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.

(2) The policies and procedures referred to in subsection (1) must provide for the following:

- (a) defining private interests that could result in a conflict of interest;
- (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
- (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
- (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
- (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.

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 By-law, the Act, any other applicable First Nation law, policies, procedures 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 applicable policies and procedures made under section 21.

(2) Annually a councillor must file with the chief administrative officer a written disclosure of his or her private interests which could result in a conflict of interest.

(3) If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.

(4) If it has been determined under this By-law or by a court of competent jurisdiction that a councillor has contravened this section, the Council may take any or all of the following actions:

- (a) remove the councillor from their assigned administrative responsibilities or portfolio;



- (b) withhold the councillor's compensation or honoraria for a period of time;
- (c) record the Council's displeasure in the Council minutes;
- (d) take any other appropriate action authorized under any other First Nation law, code or policy; and
- (e) use any legal means available to it to remedy the situation.

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, and
- (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 By-law, the Act, any other applicable First Nation law and any applicable standards,
- (b) comply with all policies and procedures of the First Nation, and
- (c) avoid conflicts of interest and comply with applicable policies and procedures made under section 21.

(3) If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.

(4) The Council must incorporate the relevant provisions of this section into the following:

- (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.

(5) If a person contravenes subsection (2) or (3), 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; and
- (e) the council may use any legal means available to it to remedy the situation.

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.

Strategic Plan

- 25.(1) The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members, and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary.

(2) The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan Process

26.(1) The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

- (2) The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;
- (c) set out projected revenues, segregated by significant category;
- (d) set out projected expenditures, segregated by significant category; and
- (e) indicate 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.

(3) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft multi-year financial plan for the next fiscal year.

(4) On or before February 15 of each year, the Finance and Audit Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.



(5) No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual Budget

27.(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) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget for the next fiscal year.

(3) On or before February 15 of each year, the Finance and Audit Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.

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

(5) On or before June 15 of each year, the director of finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the budget respecting the First Nation's property taxes.

(6) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the budget respecting the First Nation's property taxes and recommend an amendment to the budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the budget respecting the First Nation's property taxes.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) no portion of the proposed deficit originates in or relates to the First Nation's property taxes,
- (b) the multi-year financial plan demonstrates how and when the deficit will be addressed and how it will be serviced, and
- (c) the deficit does not have a negative impact on the credit worthiness of the First Nation.



Amendments to Budgets

29.(1) The Council must approve any change to the budget.

(2) Subject to subsection 27(7) and any emergency expenditure referred to in paragraph 35(c), unless there is a substantial and unforeseen 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.

Property Taxes Budget Requirements

30. Despite any other provisions of this By-law, any part of a budget relating to First Nation's property taxes must be prepared, approved and amended in accordance with applicable provisions of the property taxation by-laws.

Policy for First Nation Information or Involvement

31. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:

- (a) the strategic plan;
- (b) the multi-year financial plan;
- (c) the proposed annual budget, including
 - (i) any budget deficits, and
 - (ii) any component of the annual budget respecting the First Nation's property taxes, and
- (d) extraordinary expenditures.

DIVISION 2 - Revenues and Expenditures

Financial Institution Accounts

32.(1) The First Nation must establish a separate property taxation account in a financial institution for money from First Nation's property taxes.

(2) The First Nation may establish any other accounts not referred to in subsection (1) as may be necessary and appropriate to manage the First Nation's financial assets.

Property Tax Expenditures

33. Money in a property tax account must not be used for any purpose other than that authorized in a property taxation by-law.

Budget Approved Expenditures

34. The First Nation may only expend First Nation funds if the expenditure has been approved in the budget in effect at the time of the expenditure.



Required Policies and Procedures

35. The Council must establish policies and procedures respecting the following matters:

- (a) effective management and control of all First Nation cash, funds and revenues, including internal controls for financial institution accounts and asset management;
- (b) effective management of all First Nation expenditures, including internal controls for financial institution accounts and the procurement of goods and services;
- (c) expenditures for an emergency purpose which were not anticipated in the budget but which are not expressly prohibited by or under this By-law or another First Nation law;
- (d) management of advances, holdbacks, deposits and refunds;
- (e) collection and charging of interest;
- (f) writing off and extinguishing debts; and
- (g) fiscal year-end surpluses.

DIVISION 3 - Borrowing

Policies/Procedures for Borrowing

36.(1) The Council must establish policies and procedures respecting the incurring of debt, granting security, debt management and use of borrowed funds by the First Nation.

(2) The Council may approve the borrowing of money by the First Nation in accordance with the policies and procedures of the First Nation and this By-law.

Borrowing for New Tangible Capital Asset Projects

37. The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new tangible capital asset projects described in Part V.

Execution of Security Documents

38.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the chief administrative officer or the director of finance.

(2) A security granted by the First Nation in respect of First Nation's property taxes must be signed by a councillor designated by the Council and by the tax administrator.



DIVISION 4 - Risk Management

Management of Business Activity

39.(1) If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures respecting the limitation or management of the risks associated with the First Nation carrying on those activities.

(2) The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

40.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance 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 74,

(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 By-law or another First Nation law.

(4) Subject to a resolution described in section 74, the Council must make policies and procedures 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.

Investments

41.(1) The First Nation may invest the First Nation's financial assets under the conditions set out in this By-law or in another First Nation law.

(2) If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.



(3) The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.

(4) If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council, or

(b) in accordance with the investment management strategy approved by the Council under subsection (2).

(5) Despite any other provision in this By-law, the First Nation may only invest the following funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the *First Nations Fiscal Management Act* and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds; and

(b) the First Nation's property taxes.

(6) The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Loans

42.(1) The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.

(2) The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Permitted Loans to First Nation Members

43.(1) The First Nation may make a loan to a member of the First Nation if

(a) the loan is made from a program approved by the Council, and

(b) the program provides for universal accessibility, has published terms and conditions, and is transparent.

(2) If the First Nation intends to make loans to members of the First Nation, the Council must make policies and procedures for the effective management and operation of the program referred to in this section.

(3) The Council may approve the making of loans to members of the First Nation in accordance with the policies and procedures referred to in subsection (2).



Risk Assessment and Management

44.(1) Annually, and more often if necessary, the chief administrative officer 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 chief administrative officer 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

45.(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 44 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.

Risk of Fraud

46. The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

47. The Council must establish policies and procedures 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 5 - Financial Reporting

GAAP

48. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

49. The director of finance must account for the First Nation's property taxes separately from other moneys of the First Nation.

Monthly Financial Information

50.(1) The director of finance must prepare monthly 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 director of finance must provide the financial information in subsection (1) to the chief administrative officer within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

51.(1) At the end of each quarter of the fiscal year, the director of finance 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 director of finance must provide the quarterly financial statements in subsection (1) to the Finance and Audit Committee and the Council 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.

Annual Financial Statements

52.(1) This section does not apply to the annual financial statements respecting the First Nation's property taxes referred to in section 53.

(2) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include all the financial information of the First Nation for the fiscal year.

(5) The director of finance must provide draft annual financial statements to the Finance and Audit Committee for review within a reasonable period of time 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 a reasonable period of time following the end of the fiscal year for which they were prepared.

(7) For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within the time required in subsection 57(1).

Property Taxes Annual Financial Statements

53.(1) The director of finance must prepare, at least once each calendar year, separate annual financial statements respecting the First Nation's property taxes.



(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of this By-law.

Special Purpose Reports

54.(1) The director of finance must prepare 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 9;
- (c) a report setting out all debts or obligations forgiven by the First Nation; and
- (d) any other report required under the Act or an agreement with the First Nation.

(2) The director of finance may prepare special purpose reports on a basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.

Appointment of Auditor

55.(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 content required by the Canadian generally accepted auditing 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 Chartered Professional Accountants of Canada its respective counterpart 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

56.(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.

Assurance Requirements

57.(1) The auditor must provide an audit report on the annual financial statements referred to in section 52 not more than one hundred and twenty (120) days after the fiscal-year end.



(2) The separate annual financial statements respecting the First Nation's property taxes referred to in section 53 must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 52 and 53 in accordance with Canadian generally accepted auditing standards.

(4) The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 54.

Review of Audited Annual Financial Statements

58.(1) This section does not apply to the annual financial statements respecting the First Nation's property taxes referred to in section 53.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.

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

Access to Annual Financial Statements

59.(1) Before the annual financial statements referred to in both sections 52 and 53 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 director of finance, and
- (c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 52 must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

60.(1) No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish 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
 - (a) a description of the services and operations of the First Nation, and



(b) a progress report on any established objectives and performance measures of the First Nation.

(3) The annual report referred to in subsection (1) must include or incorporate by reference

(a) the audited annual financial statements referred to in sections 52 and 53 for the previous year, and

(b) any special purpose reports referred to in section 54, including the auditor's report.

(4) The chief administrative officer must provide the annual report referred to in subsection (1) to a member of the First Nation as soon as practicable after a request is made by the member.

(5) The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and special purpose reports incorporated by reference in the annual report.

DIVISION 6 - Information and Information Technology

Ownership of Records

61. The Council must establish policies and procedures to ensure that 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.

Record Keeping

62. The Council must establish policies and procedures respecting

(a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and

(b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Information Technology

63. The Council must establish policies and procedures 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 - Tangible Capital Assets

Definitions

64. In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 67; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

65. The Council must take reasonable steps to ensure that First Nation tangible capital assets are

(a) recorded in an assets register,

(b) adequately safeguarded,

(c) maintained in accordance with a life-cycle management program described in this Part, and

(d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Asset Reserve Fund

66. The Council must establish and manage a tangible capital asset reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.

Life-cycle Management Program

67.(1) The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:

(a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;

(b) the regular, periodic inspection of First Nation tangible capital assets;

(c) for routine maintenance of First Nation tangible capital assets, preparation of the following:

(i) a plan for annual scheduling of required maintenance for the next fiscal year;

(ii) short and long-term forecasting of estimated costs; and



- (iii) a budget for required annual maintenance for the next fiscal year; and
- (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year; and
 - (ii) short and long-term forecasting of estimated costs of projects; and
- (e) the annual review by the Finance and Audit Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- (2) The Council must establish policies and procedures respecting
 - (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

68.(1) The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.

(2) All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in subsection (1).

Policy for Information or Involvement of First Nation Members

69. The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

PART VI - Miscellaneous

Reports of Breaches and Financial Irregularities, etc.

70.(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 By-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 By-law has been contravened, or
- (d) a person has failed to comply with applicable policies and procedures referred to in section 21,

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 chief administrative officer or the chair of the Finance and Audit Committee.

Inquiry into Report

71.(1) If a report is made to the chief administrative officer under subsection 70(3), the chief administrative officer 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 70, 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 Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

72.(1) All reasonable steps must be taken by the chief administrative officer, 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 70 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 70 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 chief administrative officer 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 and procedures

(a) for the recording and safeguarding of reports made under section 70 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 70; and

(c) concerning the fair treatment of a person against whom a report has been made under section 70.



Liability for Improper Use of Money

73.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this By-law or another First Nation 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

74.(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 and Changes of By-law

75.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this By-law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this By-law that may better serve this objective.



(2) The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of proposed amendment of this By-law.

Coming into Force

76. (1) This section and the operative portions of sections 1-6, 24, 27, 29, 30, 48-53 and 55-59 of this By-law come into force the day after this By-law is approved by the Minister under section 83 of the Act.

(2) The operative portions of sections 7, 10, 11(1), 17(1), 18(1), 20(1), 21, 22(1-3), 23(2),(3) and (5), 25, 26, 31, 60 and 70-73 of this By-law come into force on January 1, 2021.

(3) Subject to subsections (1) and (2), this By-law comes into force on a date or dates established by resolution of the Council.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of Oct, 2019, at Big River FN, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of (7) members of Council was present throughout.

Chief Bruce David Morin

Councillor Marshall Dreaver

Councillor Adrian Lou Joseph

Councillor Leonard Lachance

Councillor Kenny Netmaker

Councillor Wilfred Nany Rabbitskin

Councillor Hubert John Whitefish

Kenneth Bear
Councillor Kenny Bear

Adam Joseph
Councillor Adam Joseph

Kelsey Joseph
Councillor Kelsey Joseph

Chris Meechan McAdam
Councillor Chris Meechan McAdam

Marvin Netmaker
Councillor Marvin Netmaker

Isidore Lachance Weenonis
Councillor Isidore Lachance Weenonis



Ministre des
Relations Couronne-Autochtones



Minister of
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Birch Narrows Dene Nation, in the Province of Saskatchewan, at a meeting held on the 5th day of July 2021.

- **Birch Narrows Dene Nation
Membership Trust Revenue Account By-Law**

Dated at Ottawa, Ontario, this 28th day of September 2021.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada



Birch Narrows Dene Nation
Box 40
Turnor Lake, Saskatchewan
S0M 3E0
Telephone: 306-894-2030
Facsimile: 306-894-2060



Chronological No.
062221-02
File Reference No.
062221-02

BIRCH NARROWS DENE NATION MEMBERSHIP TRUST REVENUE ACCOUNT BY-LAW

WHEREAS:

- A. Pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c. I-5, the Chief and Council of the Birch Narrows Dene First Nation (the "First Nation") may, subject to the approval of the Minister of Indian Affairs and Northern Development Canada, enact by-laws for the expenditure of moneys of the First Nation and matters arising out of or ancillary thereto.
- B. The First Nation entered into an agreement (the "Trust Agreement") establishing the Birch Narrows Dene Membership Trust (the "Trust") effective the 7th day of June, 2021 between the First Nation, as Settlor, and FNB Trust and the Original Trustees (the "Trustees").
- C. Pursuant to the terms of the Trust Agreement, the First Nation has established the Trust Revenue Account to receive the Annual Revenue.
- D. Pursuant to the terms of the Trust Agreement, the Annual Revenue shall be deposited by the Trustees into the Trust Revenue Account within sixty (60) days of the end of each Fiscal Year (each Fiscal Year being the period of January 1st to December 31st inclusive) and the Trustees shall advise the Council of the amount of Annual Revenue.
- E. The Council of the First Nation wishes to enact the following by-law to govern the use, expenditure and accounting of Annual Revenue paid to the Trust Revenue Account.

SHORT TITLE

1. This by-law shall be known as the Birch Narrows Dene Nation Membership Trust Revenue Account By-Law.

DISBURSEMENT OF ANNUAL REVENUE

2. The Annual Revenue shall be expended in accordance with Schedule "A".

ADMINISTRATION AND ENFORCEMENT

3. The Council shall ensure that any person responsible for the receipt and administration of the Annual Revenue adheres to the provisions of this By-Law.

FINANCIAL REPORTING

4. Within 120 days of the end of each Fiscal Year, the First Nation's auditors shall provide the Trustees with the First Nation's audited financial statements, which shall also be made available to the Members of the First Nation, accounting for the use and expenditure of the Annual Revenue for the Fiscal Year.

AMENDMENT

5. Prior to amending By-Law, the Council shall hold three community information meetings with the members of the First Nation to discuss the proposed amendments.

GENERAL

6. (a) Headings form no part of this By-Law but shall be construed as being inserted for convenience of reference only.

(b) 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.

(c) In this By-Law, words in the singular include the plural, and words in the plural include the singular.

(d) Any of the terms not defined in this By-Law shall have the same meaning as set out in the Trust Agreement.



THIS BYLAW IS HEREBY PASSED by Council of the Birch Narrows Dene Nation at a duly convened meeting held on the 05 day of July, 2021 at Birch Narrows Dene Nation in the Province of Saskatchewan.

Quorum 3

Brenda Chastice
Witness

[Signature]
Chief Jonathan Sylvestre

Brenda Chastice
Witness

Kim Sylvestre
Councillor Kim Sylvestre

Brenda Chastice
Witness

[Signature]
Councillor Jonathan Sylvestre

Brenda Chastice
Witness

[Signature]
Councillor Ann Sylvester

Brenda Chastice
Witness

Dorothy Sylvestre
Councillor Dorothy Sylvester



Schedule "A"
Guidelines for Permitted and Prohibited Expenditures

A. PERMITTED EXPENDITURES

Examples

Capital and Operational Costs for Construction of Public Facilities	<ul style="list-style-type: none">• Construction of new facilities or enlargements to public buildings including buildings for health, recreation, education, social, cultural or administrative purposes• Leasehold improvements and repairs or re-modeling work to public buildings• Operating and maintenance costs of public buildings• Recreational areas and parks• Schools and other educational facilities• Construction or purchase of existing public housing or community-owned residential buildings to be operated on a not for profit basis• Purchase of land for public housing or infrastructure• Communication networks• Road maintenance
Community Leadership, Managerial and Administrative Services for Beneficiaries	<ul style="list-style-type: none">• Operations and maintenance of administrative offices• Funding for non-executive management and administrative positions including employment remuneration and benefits• Professional services (consulting, legal, audit)• Leadership training
Education	<ul style="list-style-type: none">• Head Start and K-12 school programs• Youth programs• Work experience programs• Traditional lifestyle programming• Support, operation and management of schools or specialized education or



	<ul style="list-style-type: none">research institutions• Educational grants, bursaries or scholarships• Adult education and e-learning• Trades and apprenticeship training• Educational tours or travel• Internet access (Supernet)
Health and Public Safety	<ul style="list-style-type: none">• Health care programs including operation and management of clinics, public health monitoring or study, public health emergency planning• Health related transportation• Supports for persons in distress or victims of abuse• Funding for positions required to deliver health, educational and social programs• Specialized programs for Elders, women, youth or cultural or social development• Community healing• Community Safe Home Plan• Community policing• Emergency Response Committee and programs
Environmental Protection and Enhancement	<ul style="list-style-type: none">• Costs associated with managing industry and government consultation-related obligations and functions• Environmental clean-up of the Community
Culture, Sports and Recreation	<ul style="list-style-type: none">• Operations and management of parks, access trails, sports facilities, entertainment or arts facilities, libraries, specialized training facilities or other community facilities• Sports leagues and associations• Funding for non-executive positions, programs and activities required to deliver education, health, culture, sports or recreational programs• Internet access (Supernet)• Retention and intergenerational transmission of traditional knowledge
Business Development, Training and	<ul style="list-style-type: none">• Job referral and hiring center



Employment	<ul style="list-style-type: none">• Computer training and access center
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2. PROHIBITED EXPENDITURES

Financing Private Business and Private Housing Projects	<ul style="list-style-type: none">• Financing through grants, equity or loans any costs relating to businesses or, residential properties including, the acquisition, mortgage, construction repairs or operations of assets or entities owned by an individual or group of individuals
Unlawful Activities	<ul style="list-style-type: none">• Any activities that contravene any applicable federal or provincial statutes, ordinances or regulations
Financial Payments to Community Leadership	<ul style="list-style-type: none">• Remuneration, including salary, per diems or honorariums, of any kind payable to Council.• Any equity investment, loan or loan guarantee or any other form of financial support for a commercial entity or business in which the First Nation has a direct or indirect interest.
Unearned Payments to Individuals	<ul style="list-style-type: none">• Direct or indirect payments to individual Members of Birch Narrows Dene Nation including but not limited to per capita distribution payments, equity financing or loan guarantees for member-owned businesses or privately-owned housing but excluding assistance for which all Members or a class of Members are eligible to apply such as education costs such as grants, bursaries, scholarships, awards or prizes.



Indigenous Services
Canada

Services aux
Autochtones Canada

I, Minister of Indigenous Services, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following Bylaw made by Cowessess First Nation in the Province of Saskatchewan at a meeting held on October 27, 2020

- **Cowessess First Nation Financial Administration Bylaw, 2020 #2**

Dated at Gatineau, Quebec, this 23 day of March, 2021.

Hon. Marc Miller

Canada



COWESSESS FIRST NATION FINANCIAL ADMINISTRATION BYLAW, 2020 #2

Enacted January 9th, 2012
Amended March 5th, 2019
Enacted August 5, 2020



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PREAMBLE

WHEREAS section 83 of the *Indian Act* provides that the Council may, subject to the approval of the Minister of Indigenous Affairs and Northern Development, make bylaws for the following purposes:

- The appropriation and expenditure of moneys of the Cowessess First Nation to defray Cowessess First Nation expenses;
- The appointment of officials to conduct the business of the Council and prescribing their duties; and
- With respect to any matter arising out of or ancillary to the exercise of the aforementioned powers;

WHEREAS the Cowessess First Nation has a Constitution, governance policy, personnel policy and procedures manual, and other laws, agreements and plans;

WHEREAS the Council of the Cowessess First Nation wishes to establish a comprehensive bylaw to govern the financial administration of the Cowessess First Nation;

WHEREAS the Council of the Cowessess First Nation is committed to the financial stability and long range fiscal viability of the Cowessess First Nation and its Operating Entities;

WHEREAS the enclosed Bylaw contains provisions which are intended to ensure financial security, limit financial liability and provide for the effective financial operation and management of the Cowessess First Nation and its Operating Entities;

WHEREAS the Council of the Cowessess First Nation has determined that it is desirable and necessary that the enclosed Financial Administration Bylaw be amended for the purposes set out in section 83 of the *Indian Act* and for the better administration of the Cowessess First Nation and its Operating Entities;

WHEREAS the Council of the Cowessess First Nation enacted the *Cowessess First Nation Financial Administration Bylaw, 2020*, on August 5, 2020 which is hereby repealed in its entirety; and

THEREFORE BE IT RESOLVED that the Council of the Cowessess First Nation at a duly convened meeting of the Council hereby enacts this Financial Administration Bylaw.

1. CITATION

- 1.1 This document may be cited as the *Cowessess First Nation Financial Administration Bylaw, 2020 #2*.



2. DEFINITIONS AND INTERPRETATION

- 2.1 In this Bylaw, the following terms shall have the meanings hereinafter ascribed to them, namely:
- (a) **“Act”** means the *Indian Act*;
 - (b) **“Agency” or “Agencies”** means any board, tribunal, commission or committee as established by or under the authority of the Council of the First Nation;
 - (c) **“Agreement”** means any contract or agreement as may be entered into between the First Nation and any other party, including the Federal or Provincial Government or any agency or department thereof, pursuant to which monies are paid to the First Nation;
 - (d) **“annual financial statements”** means the annual financial statements of the First Nation referred to in section 26;
 - (e) **“Auditor” or “Auditors”** means an auditor who is a member (or a partnership whose partners are members) in good standing of the Chartered Professional Accountants of Canada and who is appointed by the Council to act as auditor for the First Nation;
 - (f) **“Chief”** means the Chief of the Cowessess First Nation elected pursuant to the Cowessess First Nation #73 Custom Election Act;
 - (g) **“Council”** means the Chief and Council of the Cowessess First Nation;
 - (h) **“Councillor”** means a member of the Council of the First Nation elected pursuant to the Cowessess First Nation #73 Custom Election Act and includes the Chief of the First Nation;
 - (i) **“First Nation Resolution” or “Resolution”** means a written resolution signed by at least a quorum of the Council which is passed at a duly convened meeting of the Council;
 - (j) **“Citizen” or “Member of the First Nation”** means any person whose name appears or is entitled to appear on the list of the First Nation as maintained by the Registrar of ISC pursuant to the provisions of the *Indian Act* R.S.C. 1985 c. I-5;
 - (k) **“budget”** means the annual budget of the First Nation that has been approved by the Council;



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- (l) **“Capital Project”** means the purchase, construction or major renovation of any physical assets of the First Nation which, without restricting the generality of the foregoing shall include roads, bridges, utilities, water supply and septic systems, ditches and water spillways, houses (including both CMHC and First Nation Units), buildings, waste control facilities, landscaping and fencing;
- (m) **“Cowessess First Nation Financial Administration Bylaw” or “Bylaw”** means this Bylaw and any amendments enacted in relation thereto;
- (n) **“Cowessess First Nation Funds”** means all monies received and administered by the Council on behalf of the First Nation and includes, without restricting the generality of the foregoing, the following:
 - (i) all revenues generated by the First Nation or its Operating Entities;
 - (ii) all grants, contributions and/or monies received by the First Nation pursuant to any funding or other Agreements;
 - (iii) all monies borrowed by the First Nation for and on behalf of the First Nation or any of its Operating Entities; and
 - (iv) all other monies received and administered by the First Nation or its Operating Entities;
- (o) **“Director of Finance”** means the person appointed Director of Finance or other equivalent position within the First Nation under section 10;
- (p) **“Executive Director”** means the person appointed Executive Director or other equivalent position within the First Nation under section 9;
- (q) **“financial administration”** means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- (r) **“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;
- (s) **“Financial Institution”** means any bank or trust company that is a member institution for which the Canada Deposit Insurance Corporation has a duty to insure deposits pursuant to the *Canada Deposit Insurance Corporation Act*, R.S.C. 1985, c. C-3, or a credit union operating in the Province of Saskatchewan whose deposits are insured by the Credit Union Deposit Guarantee Corporation;



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- (t) **“Finance and Administration Committee”** means the committee established under section 7 that reviews all major financial decisions, and recommends to Chief and Council whether they should be adopted;
- (u) **“First Nation”** means the Cowessess First Nation;
- (v) **“First Nation law”** means any law, major legislation and policy legislation pursuant to the Cowessess First Nation Constitution, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;
- (w) **“fiscal year”** means the fiscal year of the First Nation set out in section 12;
- (x) **“GAAP”** means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;
- (y) **“multi-year financial plan”** means the plan referred to in section 13;
- (z) **“officer”** means the director of finance, executive director and any other employee of the First Nation designated by the Council as an officer;
- (aa) **“Immediate Family”** means the spouse, common-law spouse, mother, stepmother, father, stepfather, sister, stepsister, brother, stepbrother, son, stepson, daughter, stepdaughter, foster child, adopted child, grandchild or grandparent of an individual;
- (bb) **“ISC”** means Indigenous Services Canada or its successor;
- (cc) **“Material Contract”** means any contract or agreement relating to the provision of goods and/or services;
- (dd) **“Motion”** means a decision of the Council which has been approved by a quorum of the Council present at a duly convened meeting of the Council;
- (ee) **“Operating Entity”** or **“Operating Entities”** means any program, department or entity operated and administered by the First Nation and which is funded by the First Nation through monies received by the First Nation pursuant to any funding agreements or directly by the First Nation, but excludes any corporations, limited partnerships, trusts or other related business entities which may be operated and administered separate and apart from the First Nation;
- (ff) **“Program Manager”** means such co-ordinators, managers, supervisors or directors as are retained by the First Nation to be responsible for the day to



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day management and operation of a specific program, department or Operating Entity of the First Nation; and

(gg) “**record(s)**” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

(hh) “**Reserve**” means collectively the lands comprised within the Cowessess Indian Reserve, as may be amended from time to time;

(ii) “**strategic plan**” means the plan referred to in section 13;

2.2 Except as otherwise provided in this By-law, words and expressions used in this By-law have the same meanings as in the Act.

2.3 Unless a word or expression is defined under 2.1 or 2.2 or another provision of this By-law, the definitions in the *Interpretation Act* apply.

2.4 All references to named enactments in this By-law are to enactments of the Government of Canada.

2.5 In this Bylaw, the following rules of interpretation apply:

(a) words used herein importing the singular only shall include the plural and vice versa;

(b) words importing the use of any one gender shall include all genders;

(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”;

(f) all references to statutes or regulations shall include, unless expressly stated herein, any such statute or regulation as the same may be amended, re-enacted or replaced from time to time and, in respect of any defined term derived from such statute or regulation, includes any subsequent definition contained in any statute or regulation enacted in substitution therefore, or in modification thereof; and

(g) the headings, recitals and table of contents are inserted solely for convenience and shall not control or affect the meaning or construction of any part of this Bylaw.



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- 2.6 This Bylaw 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 By-law according to its true spirit, intent and meaning.
- 2.7 Words in this By-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 By-law.
- 2.8 In this By-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.
- 2.9 In the event of any inconsistency or conflict arising between the provisions of this Bylaw and the provisions of any other First Nation Law, policies or procedures of the First Nation, the provisions as outlined in this Bylaw shall govern and prevail to the extent of the inconsistency or conflict.
- 2.10 This By-law applies to the financial administration of the First Nation.

3. APPLICATION

- 3.1 This Bylaw shall have application to the financial management and administration of all Cowessess First Nation Funds and shall apply to:
- (a) the Council;
 - (b) all employees, officers, appointed committee members and/or contracted personnel of the First Nation, its Agencies and Operating Entities; and



- (c) all programs, departments, Agencies and Operating Entities of the First Nation.

4. POSTING OF NOTICE

4.1 Under this bylaw, the following notice shall be given:

- (a) for purposes of the annual general assembly to review the audited financial statements in Fall and budget in Spring, such notice shall be posted at the First Nation office and on the Nation's website a minimum of 30 calendar days prior to the date of the meeting;
- (b) for purposes of meetings of the Finance and Administration Committee, notice shall be given in accordance with the Governance Policy. Notice shall be posted by means of an email to all Committee members and directors;
- (c) for purposes of meetings of Chief and Council required under this bylaw, notice shall be in compliance with the Governance Policy.

4.2 Under this bylaw, where the deadline date or the date at the conclusion of notice falls on a Saturday, Sunday, statutory holiday, or other day the First Nation office is generally not open for business, such deadline date shall fall on the first business day following the deadline that the First Nation office is open for business.

5. PURPOSE/ RESPONSIBILITIES OF COUNCIL

5.1 The purpose of this Bylaw shall be to:

- (a) provide a framework for the fiscal and financial operations of the First Nation and its Operating Entities; and
- (b) identify the provisions having application to the financial operation and management of the First Nation and its Operating Entities.

5.2 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 By-law.

5.3 Subject to this By-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 By-law except the following, the:

- (a) approval of Council policies;
- (b) appointment of members, the chair and the vice-chair of the Finance and Administration Committee;



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- (c) approval of budgets and financial statements of the First Nation; and
 - (d) approval of borrowing of the First Nation.
- 5.4 The Council must establish policies and procedures respecting the acquisition, management and safeguarding of First Nation assets.
- 5.5 The Council must ensure that all procedures made under this By-law are
- (a) consistent with, and made under the authority of, a policy approved by the Council, and
 - (b) approved by the Council or the Executive Director.
- 5.6 The Council must document all First Nation policies and procedures referred to in this By-law 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 and Expenses

- 5.7 In section 5.8,
- “entity” means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;
- “expenses” includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and
- “remuneration” means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.
- 5.8 Annually the Director of Finance must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.
6. FINANCIAL MANAGEMENT AND OPERATIONS
- 6.1 Without restricting the generality of the foregoing, the Council shall be responsible for overseeing and monitoring the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities. In exercising its responsibilities, the Council shall conduct its affairs in a manner which ensures sound financial management and accountability for all Cowessess First Nation funds.



- 6.2 In exercising its powers and performing its duties, the Council shall be responsible for the following:
- (a) to ensure that all Council members, employees, contractual personnel and appointed officials adhere to and comply with the provisions of this Bylaw in relation to the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities;
 - (b) to review and approve prior to the beginning of each fiscal year the consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities;
 - (c) to monitor the approved consolidated annual operating budget in each fiscal year to ensure that the operating budget is followed and remedial action is taken, where necessary, to ensure the proper and efficient management of Cowessess First Nation Funds;
 - (d) to make decisions regarding the utilization of Cowessess First Nation Funds and to delegate the authority for the expenditure of funds within approved limits;
 - (e) to ensure that all financial transactions and decisions effecting the First Nation, its programs, departments, Agencies and Operating Entities are conducted in accordance with the provisions of this Bylaw;
 - (f) to ensure that all financial records of the First Nation, its programs, departments, Agencies and Operating Entities are kept in a secure location within the First Nation administration office and are not removed from the First Nation administration office without the express written consent by Motion or Resolution of the Council;
 - (g) to ensure that all investments in business or business related projects are made in accordance with sound financial practices and following completion of all applicable due diligence requirements; and
 - (h) to perform such other duties and exercise such other functions as the Council may consider necessary or expedient to meet its objectives, exercise its powers or perform its responsibilities hereunder, in so far that it does not violate any sections of this Bylaw.
- 6.3 In exercising its powers with respect to the financial management and operation of the First Nation, its programs, departments, Agencies and Operating Entities, the Council shall, without restricting the generality of the foregoing, be authorized and empowered to:



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- (a) retain the services of any staff and/or professional advisors including, without restricting the generality of the foregoing, legal counsel, accountants and Auditors to assist the Council in the performance of any functions associated with the carrying out of its responsibilities;
- (b) enter into banking arrangements with any Financial Institution regarding the maintaining of accounts for all Cowessess First Nation Funds;
- (c) institute, prosecute and defend any suits, actions or other legal proceedings which may affect the Council, the First Nation, its programs, departments, Agencies or Operating Entities;
- (d) make and amend from time to time such policies and procedures as they deem necessary to govern their financial operations, provided that such policies and procedures shall not be inconsistent with the provisions of this Bylaw, any legislation having application to the Council or GAAP – except as permitted by reporting for special purpose reports in section 26.16; and
- (e) perform such other duties and exercise such other functions as the Council may consider appropriate for the effective financial operation and administration of the First Nation, its programs, departments, Agencies and Operating Entities.

6.4 Every member of the Council in exercising his or her powers or in performing his or her functions shall:

- (a) act honestly and in good faith with a view to the best interest of the First Nation;
- (b) exercise the care, diligence and skill of a reasonable prudent person; and
- (c) ensure that the financial affairs of the First Nation, its programs, departments, Agencies and Operating Entities are managed in accordance with the provisions of this Bylaw.

7. FINANCE AND ADMINISTRATION COMMITTEE

Definitions

7.1 In this section 7,

“Committee” means the Finance and Administration Committee.

“Independent” means



- (a) an 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 Committee;
 - (b) for greater certainty, an individual who has a role in the financial management of the First Nation involving the planning, organizing, directing or controlling of its financial activities – including budgeting, financial accounting, financial reporting, procurement and utilization of funds **is not** considered independent; and
 - (c) the Council must establish policies or procedures or give directions
 - (i) setting criteria to determine if an individual is independent;
 - (ii) requiring confirmation, before appointment, that each potential member of the Committee is independent; and
 - (iii) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the independent criteria and section 7.5 criteria.
- 7.2 A Finance and Administration Committee shall be appointed by the Council to review financial decisions to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.
- 7.3 The Council must appoint a minimum of five (5) members and a maximum of twelve (12) members, a majority of whom must have financial competency and all of whom must be independent.
- 7.4 At least two (2) of the Committee members must be councillors, and at least two (2) must be non-councillors.
- 7.5 To be eligible for the Committee, an individual must:
- (a) have not been convicted of fraud or any other financial crime; and
 - (b) have not been convicted of, or be awaiting trial on a felony within five years prior to their appointment, and provide a CPIC confirming such.
- 7.6 Subject to section 7.8, the Committee members must be appointed to hold office for staggered terms of not less than two (2) complete fiscal years.
- 7.7 A Committee member may be removed from office by the Council if



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- (a) the member misses three (3) consecutively scheduled meetings of the Committee; or
 - (b) the chair of the Committee recommends removal.
- 7.8 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.

Committee Procedures

- 7.9 Quorum for all Committee meetings shall be a majority of the appointed members, including at least one (1) councillor.
- 7.10 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.
- 7.11 In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.
- 7.12 Subject to section 7.13, the Director of Finance and the Executive Director must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.
- 7.13 The Executive Director or Director of Finance 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 Executive Director or Director of Finance; or
 - (b) it is a meeting with the auditor.
- 7.14 The Committee must meet
- (a) at least once every quarter 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.
- 7.15 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.



- 7.16 Subject to this by-law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

Financial Planning Responsibilities

- 7.17 The Committee must carry out the following activities:
- (a) annually review and recommend to Council for approval a multi year financial plan;
 - (b) review and recommend to Council for approval a draft consolidated annual budget;
 - (c) monitor the financial performance of the First Nation against the annual budget and report any significant variations to the Council;
 - (d) review all contracts and purchase orders in excess of \$25,000 that are not specifically identified in the budget;
 - (e) review of quarterly financial statements and recommend them to Council for approval;
 - (f) review of annual audited financial statements, including any special purpose reports, and recommend them to the Council for approval;
 - (g) review of posting employment positions not included in the consolidated budget; and
 - (h) other financial or administrative matters that may arise from time to time.
- 7.18 Committee members must use proper judgement to make decisions in the best interest of the First Nation at all times and foregoing personal interests.

Chair and Vice Chair

- 7.19 The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.
- 7.20 If the Council appoints a non-councillor as chair of the Committee, the Council must send to the chair notices and agendas of all Council meetings, on request of the chair, the Council must provide the chair with any materials or information provided to the Council respecting matters before it, and the chair may attend and speak at Council meetings.



Audit and Oversight Responsibilities

- 7.21 The Committee must carry out the following 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) periodically review and make recommendations to the Council on policies, procedures on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
 - (e) 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;
 - (f) conduct a review of this by-law under section and, where appropriate, recommend amendments to the Council; and
 - (g) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

- 7.22 The Council may assign to the Committee any other matter respecting the financial administration of the First Nation that are not inconsistent with the Committee's duties specified in this By-law.

8. CONFLICT OF INTEREST

- 8.1 The Council shall ensure that conflict of interest is avoided in all financial decisions and transactions affecting the First Nation, its programs, departments, Agencies and Operating Entities.
- 8.2 The Council must establish policies and procedures for the avoidance, mitigation and disclosure of actual or potential conflicts of interest by councillors, officers, employees, committee members, contractors and agents.
- 8.3 The policies and procedures referred to in section 8.2 must provide for the following:



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- (a) defining private interests that could result in a conflict of interest;
 - (b) keeping records of all disclosures and declarations made relating to actual or potential conflicts of interest;
 - (c) specifying restrictions on the acceptance of gifts and benefits that might reasonably be seen to have been offered in order to influence the making of a decision;
 - (d) prohibiting any person who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and
 - (e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of councillors are to be addressed.
- 8.4 When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must
- (a) comply with this By-law, the Act, any other applicable First Nation law, policies, procedures and any applicable standards,
 - (b) act honestly, in protection
 - (c) and in the best interests of the First Nation,
 - (d) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances, and
 - (e) avoid conflicts of interest and comply with applicable policies and procedures made under section 8.2.
- 8.5 Annually a councillor must file with the executive director a written disclosure of his or her private interests which could result in a conflict of interest.
- 8.6 If a councillor believes he or she has a conflict of interest, the councillor must disclose the circumstances to the council in writing as soon as practicable.
- 8.7 As a general rule, any person who holds an elected, appointed, employment or contractual position with the First Nation, its programs, departments, Agencies or Operating Entities, including any elected member of the Council, shall not use their office or position for any personal gain or financial benefit to the detriment of the interest of the First Nation, its programs, departments, Agencies or Operating Entities.
- 8.8 It shall be the responsibility of all elected, appointed, employed or contractual officials of the First Nation if he or she believes they have a conflict of interest to disclose



the circumstances in writing as soon as practicable to the executive director or, in the case of the executive director, to the chair of the Finance and Administration Committee.

8.9 Any person referred to in section 8.7 who:

- (a) is a party to a Material Contract or proposed Material Contract to be entered into by or on behalf of the First Nation, its programs, departments, Agencies or Operating Entities;
- (b) is a director, officer or has material interest in any individual proprietor, corporation or any other entity who is a party to a Material Contract or proposed Material Contract to be entered into with the First Nation, its programs, departments, Agencies or Operating Entities; or
- (c) stands to receive either alone or in conjunction with any member of his or her Immediate Family, any personal gain or financial benefit from any Material Contract or proposed Material Contract to be entered into with the First Nation, its programs, departments, Agencies or Operating Entities;

shall disclose in writing to the Director of Finance, or in the case of the Director of Finance to the Chair of the Finance and Administration Committee, the nature and extent of their relationship and the extent of his or her interest with the contracting party.

8.10 The disclosure required pursuant to section 8.8 shall be made:

- (a) at any meeting of the First Nation, its programs, departments, Agencies or Operating Entities at which the proposed Material Contract is first considered;
- (b) if the individual in question was not then interested in the proposed Material Contract, at the first meeting of the First Nation, its programs, departments, Agencies or Operating Entities after which he or she becomes so interested; or
- (c) if the individual becomes interested after the Material Contract is made or entered into by or on behalf of the First Nation, its programs, departments, Agencies or Operating Entities, at the first meeting of the First Nation, its programs, departments, Agencies or Operating Entities after which he or she becomes so interested.

8.11 The individual described in section 8.7 shall not take part in any discussions or deliberations concerning the Material Contract and shall not vote on any Motion or Resolution to approve the same or any similar decision regarding consideration or approval of the Material Contract.



- 8.12 Every member of the Council shall be accountable to the membership of the First Nation for any personal gain or financial benefit received as a result of any decision of the Council, unless:
- (a) the Council member has disclosed his or her financial interest in the Material Contract as required by this Bylaw and has followed the procedures set out herein; and
 - (b) the Council member has abstained from participating in all discussions or deliberations regarding the Material Contract including the voting on any Motion or Resolution to approve the same as provided for in section 8.5 hereof.
- 8.13 In the event that a Council or staff member makes a decision that is in violation of the Conflict of Interest sections of this Bylaw, 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;
 - (e) such decision shall be ruled null and void, with all attempts under the law being made to recover such monies and the cancellation of any related contracts under the decision where the conflict arose; and
 - (f) the council may use any legal means available to it to remedy the situation.
- 8.14 Officers, employees, committee members, contractors and agents of the First Nation, a person acting under the delegated authority of the Council or the First Nation, when exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must
- (a) comply with this By-law, the Act, any other applicable First Nation law and any applicable standards,
 - (b) comply with all policies and procedures of the First Nation, and
 - (c) avoid conflicts of interest and comply with applicable policies and procedures made under this By-law.
- 8.15 If an officer, employee, committee member, contractor or agent believes he or she has a conflict of interest, that person must disclose the circumstances in writing as soon as practicable to the chief administrative officer or, in the case of the chief administrative officer, to the chair of the Finance and Audit Committee.



8.16 The Council must incorporate the relevant provisions of section 8.14 and section 8.15 into the following:

- (c) the terms of employment or appointment of every officer or employee of the First Nation;
- (a) the terms of every contract of a contractor of the First Nation;
- (b) the terms of appointment of every member of a committee who is not a councillor; and
- (c) the terms of appointment of every agent of the First Nation.

8.17 If a person contravenes section 8.14 or section 8.15, the following actions may be taken:

- (d) an officer or employee may be disciplined, including dismissal;
- (e) a contractor's contract may be terminated;
- (f) the appointment of a member of a committee may be revoked;
- (g) the appointment of an agent may be revoked; and
- (h) the council may use any legal means available to it to remedy the situation.

9. EXECUTIVE DIRECTOR

9.1 To assist in the overall supervision of operations of the First Nation, the First Nation shall utilize the services of an Executive Director.

9.2 The Council must appoint a person as Executive Director and may set the terms and conditions of that appointment.

9.3 The Executive Director reports to the Council and provides objective operations independent of Council. Without restricting the generality of the foregoing, the Executive Director shall fulfill the following duties:

- (a) the overseeing of the day to day management and coordination of the activities of all officers and employees, and all programs and services operated of the First Nation;
- (b) designing structures, systems and processes for identifying problems and opportunities including the identification, assessment, monitoring and reporting on financial reporting risks and risk of fraud;



- (c) to monitor and report on the effectiveness of mitigating controls for the risks referred to in (b), taking into consideration the cost of implementing those controls;
 - (d) to oversee the development and implementation of all contracts, operational guidelines, policies and records of the First Nation relating to the administration and management of the programs and services of the First Nation and its operating entities;
 - (e) assist in negotiations surrounding new agreements or amendments to existing funding agreements;
 - (f) directing and coordinating the drafting of legislation (laws or regulations or guidelines) and the design of programs, proposals and new projects/programs, along with the formulation of strategies. This is done in a hands-on fashion with the assistance from necessary consultants on technical matters;
 - (g) review written material/reports and proposals, agreements;
 - (h) represent the First Nation, establishing and maintaining ongoing relations with all levels of First Nations/Non-First Nations level of government/agencies;
 - (i) ensure proper preparation and presents reporting to funding agencies pursuant to contribution agreements;
 - (j) undertake follow-up of work assigned by the Council and various Committees;
 - (k) to prepare and present on a regular basis, written and/or oral reports to Council on matters relating to the management, operation and administration of the First Nation, its programs, services and personnel. Attend meetings as directed by Council and provide reports on such meetings;
 - (l) attend Program Managers' at a minimum meeting monthly, reporting back to Council on issues requiring their attention and approval;
 - (m) to develop and maintain a communication system to ensure smooth flow of information from Council and the various departments of the First Nation; and
 - (n) to carry out any other activities specified by the Council that are not inconsistent with the Executive Director's duties specified in this By-law.
- 9.4 Should the Executive Director be in a conflict of interest in dealing with such matters, responsibility for such matters shall fall to the Director of Finance.
10. DIRECTOR OF FINANCE



- 10.1 To assist in the financial operations of the First Nation, the First Nation shall utilize the services of the Director of Finance.
- 10.2 The Council must appoint a person as Director of Finance and may set the terms and conditions of that appointment.
- 10.3 The Director of Finance reports to the Executive Director and provides objective financial functions independent of Program Managers, Operating Entities and Agencies. Without restricting the generality of the foregoing, the Director of Finance shall fulfill the following duties and responsibilities:
- (a) the day to day management of the First Nation's financial administration system to ensure that the financial practices and procedures of the First Nation, its programs, departments, Agencies and Operating Entities are conducted and administered in accordance with the provisions of this Bylaw along with any other applicable policies, procedures and legislative enactments as adopted by the Council;
 - (b) to oversee the monitoring, management and accounting of all Cowessess First Nation Funds;
 - (c) to attend to the recording of all financial transactions and proceedings involving the First Nation, its programs, departments, Agencies and Operating Entities, including the administration and maintenance of all financial records and charts of accounts;
 - (d) to provide basic monthly listings of revenues and expenditures upon the completion of bank reconciliations to all Program Managers, and to the Finance and Administration Committee and Chief and Council when requested.
 - (e) to ensure that all cheques concerning the payment of expenditures are properly completed in accordance with the provisions of this Bylaw;
 - (f) to assist in the negotiation, management and monitoring of all funding and other related Agreements as may be entered into by the Council on behalf of the First Nation;
 - (g) to establish and maintain a filing system that shall include original copies of all Motions, Resolutions, documents and correspondence, including bank statements and cancelled cheques, relating to financial transactions involving the First Nation, its programs, departments, Agencies and Operating Entities;



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- (h) to receive, record and safely maintain all monies relating to Cowessess First Nation Funds and to ensure such Funds are properly administered in accordance with the provisions of this Bylaw;
- (i) to prepare the annual budgets and multi-year financial plans for the First Nation, its programs, departments, Agencies and Operating Entities;
- (j) to monitor and ensure adherence to the consolidated annual operating budget, including compliance with any agreements and funding arrangements along with any amendments made in relation thereto;
- (k) to prepare the financial components of reports to the Council and financial information required by the Council or the Finance and Administration Committee;
- (l) to prepare and provide to Program Managers monthly reports and general ledger statements concerning the financial operations associated with their programs, departments, Agencies and Operating Entities, for which the Program Managers are responsible for providing any required changes to such general ledger statements within 10 working days of their receipt;
- (m) to prepare the financial statements of the First Nation and oversee the preparation of the annual audited financial statements for the First Nation;
- (n) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (o) to actively monitor compliance with the legal obligations of the First Nation and any policies, procedures and directions of the First Nation respecting the financial administration of the First Nation;
- (p) to evaluate the financial administration systems of the First Nation and recommend improvements;
- (q) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (r) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
- (s) to provide recommendations to the Council on matters relating to the administration of the financial affairs of the First Nation, its programs, departments, Agencies and Operating Entities; and



- (t) to perform such other duties and responsibilities as assigned from time to time by the Executive Director.

10.4 With the approval of the Executive Director, the Director of Finance may assign or delegate to employees within the First Nation's Finance Department the performance of the duties and responsibilities outlined in section 10.3, provided the Director of Finance shall remain responsible for monitoring and ensuring full completion of the duties set out in section 10.3.

11. ORGANIZATIONAL STRUCTURE

11.1 The Council, in conjunction with the Executive Director, must establish and maintain a current organizational chart for the governance, management and administrative systems for the First Nation.

11.2 The organization chart under section 11.1 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 Administration Committee and all other committees of the Council and the First Nation,
 - ii. the Executive Director, the Director of Finance 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).

11.3 On request, the Executive Director must provide a copy of the organization chart under section 11.1 to a councillor, a member of a committee referred to in paragraph 11(2)(d)(i), an officer, employee or contractor or agent of the First Nation and a Member of the First Nation.



11.4 In the course of discharging his or her responsibilities under this by-law, the Executive Director must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

11.5 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.

12. FISCAL YEAR

12.1 Unless otherwise provided for in section 12.2, the fiscal year for the First Nation, its programs, departments, Agencies and Operating Entities shall run from the period of April 1st of each year to March 31st of the succeeding year.

12.2 The Council may by Motion or Resolution, as required, establish the fiscal year for specific Operating Entities which may operate on a different fiscal year than that of the First Nation.

13. BUDGET PROCEDURES

13.1 The Council must

- (a) approve a strategic plan that sets out the long-term vision for the First Nation and its members, and
- (b) review the strategic plan on a regular, periodic basis and revise it as necessary.

13.2 The Council must take the strategic plan into account when making financial decisions which will impact members of the First Nation or the First Nation's financial assets.

Multi-year Financial Plan Process

13.3 The multi-year financial plan referred to in this section is to be used by the First Nation for the purpose of informing its financial decision-making in a manner that is consistent with and supports the vision of the strategic plan.

13.4 The multi-year financial plan must comply with the following:

- (a) have a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) be based on the projections of revenues, expenditures and transfers between accounts;



- (c) set out projected revenues, segregated by significant category;
 - (d) set out projected expenditures, segregated by significant category; and
 - (e) indicate 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.
- 13.5 On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Administration Committee for review a draft multi-year financial plan for the next fiscal year.
- 13.6 On or before February 15 of each year, the Finance and Administration Committee must review the draft multi-year financial plan prepared by the director of finance and recommend a multi-year financial plan to the Council for approval.
- 13.7 No later than March 31 of each year, the Council must approve a multi-year financial plan for the next fiscal year.

Annual budget

- 13.8 To establish a clear outline of the financial planning requirements for the First Nation, its programs, departments, Agencies and Operating Entities, the Council shall, on or before the beginning of each fiscal year, establish an annual budget for the First Nation, its programs, departments, Agencies and Operating Entities.
- 13.9 The internal budgeting process shall be comprised of the following procedures:
- (a) Call for estimates - On or before December 1st of each year, the Director of Finance shall send to the Program Managers a notice to prepare budget estimates for the ensuing fiscal year;
 - (b) Program budget plans – By January 31st of each year, Program Managers in consultation with their boards, committees and staff, where applicable, along with the Director of Finance shall prepare and submit to the Council a draft annual budget and work plan for the next fiscal year for their program, department or Operating Entity. The budget and work plan shall contain a detailed breakdown of:
 - (i) the estimated revenues and expenditures, to be received and incurred by the program, department or Operating Entity for the ensuing fiscal year;
 - (ii) the proposed work plan for the program, department or Operating Entity for the ensuing fiscal year including goals and objectives; and



- (iii) where applicable, information concerning the operation and delivery requirements of the program, department or Operating Entity;

Review by Council - In consultation with the Program Managers and the Director of Finance, the Council shall, on or before February 28th of each year, review with the Program Managers and Director of Finance the draft budgets and work plans thereafter making any changes or revisions as may be necessary; and

- (c) Development of consolidated annual operating budget - On or before March 15th of each year, the Director of Finance in cooperation with the Program Managers shall prepare a draft consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities. The draft consolidated annual operating budget shall include a breakdown of all anticipated revenues and expenditures to be incurred by the First Nation, its programs, departments, Agencies and Operating Entities for the ensuing fiscal year.
- (d) On or before January 31 of each year, the director of finance must prepare and submit to the Finance and Administration Committee for review a draft annual budget for the next fiscal year.
- (e) On or before February 15 of each year, the Finance and Administration Committee must review the draft annual budget prepared by the director of finance and recommend an annual budget to the Council for approval.
- (f) The draft consolidated annual budget shall be submitted to the Council for review and approval on or before March 31st of each fiscal year. This consolidated annual budget shall be inclusive of non-government grant, or local revenues, including, but not limited to land leases, First Nations Trust, capital and revenue trusts, distributions from Cowessess owned businesses, fundraising and any other form of non-grant funding.

13.10 The budget shall be segmented by department, and further by individual program budgets. Individual program budgets shall be a requirement where funding regulations require that each program be accounted for separately. Further segmented program budgets where the funding agent does not require separate accounting of the funds shall be made by the direction of the Director of Finance in consultation with the Program Manager. Each consolidated budget shall include:

- (a) a full listing of each anticipated revenues, segregated by significant category, with estimates of the amount of revenue for each category;
- (b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category;



- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus;
- (d) a full list of anticipated capital expenditures for each program. For purposes of the consolidated budget, all capital expenditures shall be considered as a full expense in the year of purchase, except where financing is obtained for the capital expenditure, in which case the principle and interest payments shall be considered;
- (e) while amortization shall be included in the budget, it shall not be considered an expense for the budget, with the exceptions of for profit businesses and programs requiring amortization to be counted as an eligible expense (example: CMHC);
- (f) each department shall consolidate their individual program budgets for purposes of the consolidated budget;
- (g) a consolidated budget for the First Nation as a whole shall be presented;
- (h) all program budgets are required to balance, inclusive of any revenue transfers to or from the program from other programs. Any budget that does not balance must be reported to the membership with an explanation as to why the budget cannot balance.

13.11 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.

13.12 Upon approval, the consolidated annual operating budget shall become the official annual operating budget of the First Nation for the ensuing fiscal year. Any changes or adjustments to the overall consolidated annual operating budget following its adoption by the Council shall require subsequent amendment through Motion or Resolution of the Council and supported by written reports from the Director of Finance and Program Managers, where applicable.

13.13 Subject to any emergency expenditure (an emergency purpose which were not anticipated in the budget but which are not expressly prohibited by or under this By-law or another First Nation law), unless there is a substantial and unforeseen 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.



- 13.14 The Council must establish policies and procedures respecting the means by which members of the First Nation must be informed about or involved in consideration of the following:
- (a) the strategic plan;
 - (b) the multi-year financial plan;
 - (c) the proposed annual budget, including any budget deficits; and
 - (d) extraordinary expenditures.
- 13.15 The First Nation shall also prepare on an annual basis a 5-year financial plan, which lays out both standard operating expenditures as well as any significant one time expenditures. Such significant one time expenditures may include:
- (a) Major capital equipment replacement requirements.
 - (b) Major capital replacement which requires government funding to occur.
 - (c) Anticipated contributions to and distributions from First Nation owned entities.
 - (d) Adjustments to day to day funding that may be required due to anticipated future changes (i.e. population increases, effects of other major projects on day to day spending)
 - (e) Plans to handle cash flow, including restricted cash, debt financing and servicing required, for significant one-time expenditures.
 - (f) To project the surplus or deficit of the Nation for the next five years, as well as plans to deal with any future deficits.

This plan shall also require the approval of Chief and Council and shall be approved by March 31 each year for the next 5 years.

- 13.16 In terms of Capital Projects, the Council shall in the month of May of each year review its Capital Project requirements for the following fiscal year and submit its proposals and letters of intent to ISC by June 30th of that year. Further, the Council shall maintain annually an updated five (5) year Capital Project Plan for the First Nation and its Operating Entities. Should ISC amalgamate the First Nation Based Capital into general funding as proposed in future organizational plans, this requirement shall not apply to First Nation Based Capital funds if it is general funding.
- 13.17 To enable the Council to maintain programs and services which are consistent with the financial resources at its disposal, the Council shall use its best efforts to maintain a balanced budget throughout the term of each fiscal year. The Council shall monitor expenditures periodically to ensure that budgets are followed and remedial action taken, where necessary.
- 13.18 In the event that new programs are introduced or existing program plans are modified and such changes result in a substantive change in the consolidated annual



operating budget, such changes shall be required to be approved by the Council through Motion or Resolution.

- 13.19 Any training or other related programs or initiatives which are offered to the First Nation or its employees and which result in a substantive cost to the First Nation shall be reviewed and approved by the Council prior to such program or initiative being undertaken at the First Nation.
- 13.20 The Council may, by Motion or Resolution, as required, amend the budget preparation dates and timelines outlined herein for specific Operating Entities which may operate on a different fiscal year than that of the First Nation.
- 13.21 At the first membership meeting following the approval of the budget for the fiscal year, the Council shall include in the meeting a full disclosure and description of the budget to the membership, including any challenges they may have with meeting budget projections, as well as provide copies of the condensed budget to those members present.

14. BANKING

- 14.1 The Council shall, by Motion or Resolution, establish bank accounts in the name of the First Nation or its Operating Entities at such Financial Institution or Institutions as selected by the Council.
- 14.2 Upon receipt, all monies received (whether in the form of cash, cheque, bank draft, direct deposit or other negotiable instrument) in respect of Cowessess First Nation Funds shall be deposited into the appropriate designated accounts of the First Nation or its Operating Entities. A record of deposit shall be completed and maintained by the Director of Finance or their designate for each deposit made to the accounts of the First Nation or its Operating Entities.
- 14.3 Receipts shall be issued for all cash and other related payments received by the First Nation or its Operating Entities. Copies of all receipts issued shall be provided to the Director of Finance immediately upon their issuance and shall be maintained within the financial records of the First Nation.
- 14.4 All funds received in respect of program funding shall be deposited in a single general account provided, however, that the Council may by Resolution authorize the opening of additional accounts for the provision of specific programs and services or for any other purposes as approved by the Council.
- 14.5 The Director of Finance or their designate shall maintain records of all banking transactions and shall report regularly to the Council on the operation and maintenance of all financial accounts.



- 14.6 Any surplus funds maintained within accounts of the First Nation or its Operating Entities may, upon Motion or Resolution of the Council, be invested in interest bearing savings accounts, guaranteed investment certificates, term deposits or other similar guaranteed investments as provided for in section 23.6.

15. EXPENDITURES

- 15.1 Except as provided for in section 15.2, all expenditures made by the First Nation, its programs, departments, Agencies and Operating Entities shall be undertaken in accordance with the consolidated annual operating budget of the First Nation.
- 15.2 Expenditures from Cowessess First Nation Funds may be made as an appropriation by the Council from outside the consolidated annual operating budget provided the following conditions have been met:
- (a) the expenditure is a reasonable exception to address unforeseen events required for the operation and management of the First Nation, its programs, departments, Agencies or Operating Entities; and
 - (b) the Council has, by Motion or Resolution, authorized both approval of the expenditure and has also identified a proposed plan or course of action for the obtaining by the First Nation of funds required to cover the expenditure.
- 15.3 Unless otherwise approved by Motion or Resolution of the Council, the approval limits on any given expenditure or contract for Program Managers shall be limited to \$25,000.00, provided the expenditure falls within the Program Manager's approved budget. Any given expenditure or contract over \$25,000.00 shall require approval of the Director of Finance, provided the expenditure falls within the Program Manager's approved budget. If the proposed expenditure is outside of the Program Manager's approved budget, the expenditure shall require approval by the Council as an appropriation as per section 15.2, prior to the expenditure being incurred.
- 15.4 Program Managers shall be required to report in writing to the Council on the administration of their program, department or Operating Entity, as and when requested by the Council.
- 15.5 All expenditures shall be paid by way of cheque, electronic funds transfer, purchase order or through credit card purchase and shall be authorized and executed by the designated signing authorities on behalf of the First Nation. Further, all expenditures shall be verified through submission of invoices and/or other supporting documentation prior to such expenditures being made.
- 15.6 All expenditures approved for payment shall be recorded in the financial records of the First Nation.



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- 15.7 The Council may, by Motion or Resolution, designate individuals from within the First Nation's administration who may execute purchase orders or who may utilize credit card purchases for expenditures incurred in relation to programs, departments, Agencies or Operating Entities of the First Nation and the limitations associated with such purchase orders and credit card usage.
- 15.8 Purchase orders and credit card purchases may only be utilized for the purposes of:
- (a) pre-booking or paying for hotels and/or meeting rooms associated with approved travel, provided such expenditures shall be limited solely to the cost of the applicable hotel and/or meeting room and shall not include any other incidental or other related expenses;
 - (b) the purchasing of materials or equipment relating to any particular program, department, Agency or Operating Entity of the First Nation, provided such expenditure falls within the consolidated annual operating budget of the First Nation or is approved by Motion or Resolution of the Council; and
 - (c) Where payment by cheque or EFT would in the opinion of the Director of Finance be difficult or costly, as compared to payment by credit card.
- 15.9 All expenditures made through purchase orders or credit card purchases together with the supporting invoices or other documents in relation thereto shall be provided to the Director of Finance immediately upon such expenditures being incurred. Further, copies of all credit card statements shall be provided to the Director of Finance immediately upon their receipt.
- 15.10 Any reward based programs associated with expenditures made on behalf of the First Nation, its programs, departments, Agencies and Operating Entities utilizing Cowessess First Nation Funds shall be credited to the First Nation for use in its operations.
- 15.11 All expenditures made through credit card purchases shall be reported to the Council in the written reports provided to the Council by the Director of Finance.
- 15.12 In the event a dispute arises as to whether a particular invoice or expenditure submitted constitutes a valid expenditure, such matter may be referred to the Council for further discussion and consideration.
16. CHEQUING PROCEDURES
- 16.1 All payments made out of Cowessess First Nation Funds shall be processed through pre-numbered cheques or EFT. All cheques must be accounted for in the month-end and year-end financial statements. Unissued cheques shall be safely secured at the First Nation's administration office.



- 16.2 The Council shall, by Resolution, designate cheque signing authorities on all financial accounts of the First Nation and its Operating Entities. At a minimum, the Council shall designate from amongst the Council four (4) individuals to act as signing authorities on the general account of the First Nation. All Resolutions made pursuant to this section shall be deposited at the appropriate Financial Institution and shall continue in full force and effect until repealed or amended by subsequent Resolution of the Council. In the case of EFT payments, the Council shall appoint up to four (4) individuals with online access authority to authorize such payments.
- 16.3 Where applicable, a cheque requisition form and original invoice or purchase order, signed by the appropriate signing authority certifying the payment of expenditures shall accompany the issuance of all cheques. Further, no cheque drawn on any account of the First Nation or its Operating Entities shall:
- (a) be released from the First Nation administration office unless properly signed by the signing authorities on the account;
 - (b) be post-dated except for staff payroll, social assistance or education living allowances cheques which are payable during Christmas holidays, office closures or which have been previously authorized by Motion or Resolution of the Council; or
 - (c) be pre-signed before the payee amount and date are entered on the cheque.
- 16.4 Any cheque involving a payment of less than \$1,500.00 may be signed utilizing a pre-authorized signature stamp. Any cheque involving a payment of \$1,500.00 or more shall require the original signatures of the duly authorized signing authorities on the account prior to issuance of the cheque. EFT payments in excess of \$1,500.00 shall require the signoff of two duly authorized cheque signers prior to the individuals with electronic access submitting the payment. All EFT payments shall require two electronic authorizations.
- 16.5 In order to avoid the potential for conflict of interest arising with respect to the processing and issuance of cheques through the Finance Department, under no circumstances may a cheque be processed through the Finance Department in situations where the individual executing the cheque requisition form or purchase order or the payee, and the individual processing the cheque, are members of the same Immediate Family. In such situations, either of the following procedures shall be implemented:
- (a) the cheque requisition form or purchase order shall be executed by an alternate signing authority who is not an Immediate Family member of the person responsible for processing the cheque within the Finance Department; or



- (b) the cheque shall be processed by the Director of Finance or an alternate individual within the Finance Department who is not related to either the person requisitioning the payment or the payee.
- 16.6 Cancelled or spoiled cheques shall be marked "VOID" and retained on file for auditing purposes.
- 16.7 Any cheque not cashed within six (6) months of the date of its issuance or which has been lost or stolen by or from the payee shall be cancelled and, where applicable, a stop payment registered with the First Nation's Financial Institution by the Director of Finance or their designate.
- 16.8 Upon receiving notification of a return of an NSF cheque, the Director of Finance or their designate shall reverse the transaction on the accounting system.
- 16.9 All bank records, cancelled cheques and financial records of the First Nation shall be maintained by the Director of Finance and kept on file in a secure and locked facility within the First Nation administration office or a secured storage unit, for a period of 8 years.
- 16.10 All records for all departments must be maintained for a minimum of seven years, after which at the discretion of the Program Manager, may be destroyed.
- 17. INVOICING
- 17.1 No payment shall be made for the performance of any work or the supply of any goods or services to the First Nation, its programs, departments, Agencies or Operating Entities unless the charges in respect of such work, goods or services have been authorized:
 - (a) pursuant to a Motion or a Resolution of the Council;
 - (b) by a person delegated to authorize such payment and approved in accordance with the provisions of this Bylaw; or
 - (c) pursuant to a contractual agreement entered into between the First Nation and the person providing such work, goods or services which establishes the amount or a method of calculating the amount to be charged for such work, goods or services.
- 17.2 No payment shall be made for the supply of goods or services to the First Nation, its programs, departments, Agencies or Operating Entities unless accompanied by an invoice from the supplier which outlines in detail the goods or services supplied and the fees or charges in relation thereto.
- 18. TENDERING PROCESS



- 18.1 Unless otherwise directed by Motion or Resolution of the Council, the tendering process outlined herein shall be utilized for all Capital Projects or capital purchases involving the acquisition of materials and equipment required for the operations of the First Nation, its programs, departments, Agencies or Operating Entities.
- 18.2 Capital purchases involving the acquisition of materials and equipment up to \$25,000.00, or such greater amounts as approved by Motion or Resolution of the Council, may be made by a Program Manager without going to tender, provided the proposed capital purchase is included within the approved consolidated annual operating budget. In such instances, bids shall, where applicable, be obtained from at least two or more suppliers prior to the capital purchase taking place.
- 18.3 Capital purchases, within the approved consolidated annual operating budget, involving the acquisition of materials and equipment over \$25,000.00 shall, unless otherwise directed by Motion or Resolution of the Council, must be made by way of invitation to tender.
- 18.4 The bidding for the provision of goods and/or services relating to Capital Projects shall be undertaken by way of invitation to tender or public tender.
- 18.5 The tender documents shall, where applicable, include the following information:
 - (a) the time and date for closing of the tender;
 - (b) sufficient details from which comparable bids can be made;
 - (c) the time, date and place tenders are to be opened;
 - (d) if a security deposit is required, the amount of such deposit and the terms under which deposits will be handled at the conclusion of the bidding process;
 - (e) a notation in the tender document that the lowest or any tenders submitted may not necessarily be accepted; and
 - (f) such other information as may be required with respect to the tendering process.
- 18.6 All tenders are to be returned in a sealed envelope marked privileged and confidential and addressed to the appropriate authorized officials at the First Nation or other persons responsible for the tendering process, and the time and date of receipt of each tender shall be recorded on file.
- 18.7 Upon receipt, all sealed tenders shall be safely secured at the First Nation administration office or at the location of the persons responsible for the tendering process until the time for opening of the tenders.



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- 18.8 All tenders received shall be opened in public in the presence of the appropriate authorized officials at the First Nation or other persons responsible for the tendering process.
- 18.9 The name of each party submitting a tender and the amount of their bid shall be recorded on file.
- 18.10 A report containing a list of all persons submitting valid tenders and their bids shall be forwarded to the Council for their review and consideration. The lowest tender received shall normally be accepted unless the Council deems it in the best interest of the First Nation to do otherwise. Where the lowest tender is not accepted the reasons shall be recorded in the Council minutes at which the tenders are reviewed.
- 18.11 Upon acceptance of the tender by the Council, the same shall be confirmed in writing with the successful bidder and, where applicable, any further agreements negotiated and executed between the parties.
- 18.12 As part of the tendering process, the Council may impose a holdback on the contract price and shall not release the holdback to the contractor until all work is certified as complete and satisfactory to the Council. Further, the Council may, by Motion or Resolution, appoint any person or persons to act on behalf of the First Nation to inspect and certify any work, goods supplied or services rendered by the contractor.
- 18.13 Where the context so requires, the Council may, by Motion or Resolution, amend, alter or vary the procedures having application to the tendering process for individual projects.
19. CONTRACTS
- 19.1 Subject to compliance with provisions outlined in this Section, contracts relating to the provision of goods and/or services to the First Nation, its programs, departments, Agencies and Operating Entities may be approved in accordance with the provisions outlined in section 15.3.
- 19.2 Contracts relating to the provision of consulting, administrative or other professional services to the First Nation, its programs, departments, Agencies or Operating Entities shall be required to be approved by the Executive Director.
- 19.3 Contracts relating to the provision of goods and/or services or consulting, administrative or other professional services shall be made in writing in the name of the First Nation and shall, without restricting the generality of the foregoing, include within them the following information, where applicable:
- (a) name of the contractor;
 - (b) compensation associated with the contract;



- (c) payment schedule associated with the compensation;
 - (d) outline of the goods and/or services to be delivered to the First Nation, its programs, departments, Agencies or Operating Entities and the timeframe for completion of the deliverables; and
 - (e) such other terms as may be prescribed by the Council on behalf of the First Nation.
- 19.4 No advances will be allowed on contracts unless approved by a Motion or Resolution of the Council. Further, the Council may review with legal counsel the terms of any proposed contract prior to such contract being considered for execution by the First Nation.
- 19.5 Prior to Council approval, the Department Manager shall provide a minimum of three quotes for any proposed contract in excess of \$25,000. Should obtaining three quotes for a good or service not be possible, the Department Manager shall provide in writing to Council an explanation as to why three quotes is unobtainable.
- 19.6 Save and except as otherwise provided for herein, only the Council shall have the authority to enter into contracts for and on behalf of the First Nation. Under no circumstances shall an employee, individual or Member of the First Nation have the authority to bind the First Nation to any contractual arrangements without prior approval having first been obtained in accordance with the provisions outlined in this Bylaw.
- 19.7 All contractors shall conduct themselves within the terms of the contract and shall in no way disparage the Nation while or after conducting their duties. Should the contractor fail to carry out the duties of the contract or disparage the Nation, the Executive Director, after consultation with the Council and the Director of Finance shall seek any legal remedy available to the nation to address the situation as they see fit.

20. FUNDING AGREEMENTS

- 20.1 Any funding or other related Agreements associated with the operations of the First Nation, its programs, departments, Agencies or Operating Entities shall be forwarded to the Council for approval prior to their execution.
- 20.2 Any flow through funding agreements must be approved by the Council prior to their implementation.

21. INVENTORIES AND SALE OF FIRST NATION ASSETS

- 21.1 The Director of Finance in conjunction with each Program Manager shall ensure that an updated inventory of all furniture, capital assets, equipment and non-expendable supplies are maintained for each program, department and Operating Entity. The



updated inventory listing shall be reviewed by the Director of Finance each year in conjunction with the preparation of the audited financial statements for the First Nation. Asset inventories shall be valued by a method agreed to between the Director of Finance and the Auditors.

21.2 Inventory inspections shall be undertaken annually prior to the end of each fiscal year by each Program Manager, the results of which shall be provided to the Director of Finance.

21.3 Property or assets of the First Nation having a value of \$1,000.00 or greater and which are no longer required for use in the operations of the First Nation, its programs, departments, Agencies or Operating Entities may not be disposed of without the prior approval of the Council as evidenced through Motion or Resolution of the Council. Such property and assets made available for sale shall be disposed of by way of public tender or in such other manner as may be approved by Motion or Resolution of the Council. Property or assets having a value of less than \$1,000.00 may be disposed of by Program Managers by way of sale notice at fair market value price.

22. INSURANCE

22.1 The First Nation shall maintain on an annual basis insurance with respect to the following:

- (a) property and third party liability insurance with respect to all property, buildings and capital assets of the First Nation, its programs, departments, Agencies and Operating Entities with such property, buildings and capital assets to be insured to their full replacement cost (with the exception where ISC or other funding agency has self insured the property);
- (b) where applicable, errors and omissions insurance and directors and officers liability insurance having application to the operations of the First Nation, its programs, departments, Agencies and Operating Entities including coverage for the Council, its staff and any appointed boards or committees of the First Nation; and
- (c) automobile insurance, including third party liability coverage, having application to all First Nation owned vehicles.

22.2 Copies of all insurance policies purchased, together with any amendments made in relation thereto shall be maintained on file by the Director of Finance at the First Nation administration office.

23. BORROWING PROCEDURES



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- 23.1 Subject to the provisions of section 23.4 respecting salary advances to employees, the Council shall be prohibited from:
- (a) providing loans to Members of the First Nation or employees; or
 - (b) co-signing, guaranteeing or providing any form of security for any loan made or proposed to be made to a Member of the First Nation or employee.
- 23.2 For the purpose of conducting its operations, the Council may on behalf of the First Nation, its programs, departments, Agencies or Operating Entities, authorize by Resolution the borrowing of funds from a Financial Institution on such terms and conditions as may be approved by the Council.
- 23.3 Prior to the incurring of any debt obligation pursuant to the provisions of section 23.2, the Council shall adopt a repayment plan for the debt which shall, without restricting the generality of the foregoing, include the following information:
- (a) the purpose of the loan;
 - (b) the security, if any, to be provided in relation to the loan;
 - (c) the costs associated with the obtaining of the loan (ie: cost of borrowing); and
 - (d) a repayment schedule for the loan.
- 23.4 Salary advances may be provided to employees in accordance with the Cowessess First Nation Personnel Manual as amended from time to time.
- 23.5 A security granted by the First Nation must be signed by a person designated by the Council by a resolution.
- 23.6 The Council must establish policies and procedures respecting the First Nation lending First Nation's financial assets including actions to ensure effective management and collection of these loans.
- 23.7 The Council may approve the lending of First Nation's financial assets in accordance with the policies and procedures of the First Nation.

Risk Management

Management of Business Activity

- 23.6 If the First Nation intends to carry out for-profit activities, the Council must establish policies and procedures, which includes the requirements of section 6.2(g), respecting the limitation or management of the risks associated with the First Nation carrying on those activities.



- 23.7 The Council may approve the First Nation carrying on for-profit activities in accordance with the policies and procedures established by the Council.

Guarantees and Indemnities

- 23.8 The First Nation must not give a guarantee unless the Council has considered the report of the Director of Finance under section 23.9.
- 23.9 Before the Council authorizes a guarantee under section 23.8, the Director of Finance 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.
- 23.10 The First Nation must not give an indemnity unless it is
- (a) authorized by the Council,
 - (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 By-law or another First Nation law.
- 23.11 Subject to a resolution described in section 23.10, the Council must make policies and procedures 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.

Investments

- 23.12 The First Nation may invest the First Nation's financial assets under the conditions set out in this By-law or in another First Nation law.
- 23.13 If the First Nation intends to invest the First Nation's financial assets, the Council must first approve an investment management strategy.



- 23.14 The Council must establish policies and procedures respecting the development, approval and periodic review of an investment management strategy for the First Nation's financial assets.
- 23.15 If the First Nation is authorized to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets
- a. as specifically approved by the Council, or
 - b. in accordance with the investment management strategy approved by the Council under section 23.13.
- 23.16 Despite any other provision in this By-law, the First Nation may only invest government transfer funds in investments specified in paragraph 82(3)(a), (b), (c) or (d) of the *First Nations Fiscal Management Act* and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province.
- 23.17 The Council must establish policies and procedures identifying the financial institutions or types of financial institutions in which the First Nation may invest its funds.

Risk of Fraud

- 23.18 The Council must establish policy and procedures for the identification and assessment of the risk of fraud in the First Nation.

Operational Controls

- 23.19 The Council must establish policies and procedures 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.

24. COUNCIL COMPENSATION

- 24.1 The Chief together with each Councillor shall be paid an annual honorarium that shall be established by the Council upon commencement of their term of office in accordance with the provisions of section 24.2. The compensation to be paid to the Chief and each Councillor shall be determined in reference to the resources available to the First Nation and the duties to be performed by the Council.
- 24.2 Upon commencement of their term of office, the Council shall by Motion or Resolution set the amount of compensation to be paid to the Chief and each Councillor during their term. In times of financial constraint, the Council may by Motion or Resolution alter or amend the compensation to be paid to the Council as provided for herein.



25. COMPENSATION FOR BOARDS AND COMMITTEES

- 25.1 Employees shall not be entitled to receive any compensation for attending meetings of boards or committees for which they are required to attend during regular office hours, but shall be eligible to receive either time in lieu or payment of any applicable per diem or honorarium for meetings to which they are required to attend outside regular office hours.
- 25.2 From time to time, per diems or honorariums may be paid to Members of the First Nation including elders when representing the First Nation at official functions or while sitting on boards or committees of Agencies of the First Nation. All per diems or honorariums paid to Members of the First Nation shall be established by Motion or Resolution of the Council. Only per diems or honorariums authorized by the Council shall be paid.
- 25.3 In times of financial constraint, the Council may by Motion or Resolution alter or amend the per diems or honorariums to be paid as provided for herein.

26. ACCOUNTING SYSTEMS

- 26.1 All accounting practices of the First Nation must comply with GAAP.
- 26.2 The Council in conjunction with the Director of Finance shall be responsible for ensuring that an adequate computerized accounting system is maintained to facilitate the recording of all financial transactions affecting the First Nation and its Operating Entities. Without restricting the generality of the foregoing, the accounting system shall include:
- (a) a daily journal for receipts and disbursements;
 - (b) accounts receivable journal;
 - (c) accounts payable journal;
 - (d) payroll records;
 - (e) general ledger; and
 - (f) such other records as may be required by the Council.

Monthly Financial Information

- 26.3 The Director of Finance shall prepare and maintain on a monthly basis the following records:



- (a) a bank reconciliation summary report to be prepared upon receipt of bank statements and cancelled cheques;
 - (b) monthly statements of receipts and disbursements for each program, department and Operating Entity which are to be prepared from the information contained in the general ledger and other accounts following the completion of postings each month;
 - (c) a monthly listing of accounts receivable and accounts payable for each program, department or Operating Entity to be prepared and balanced against the general ledger and control accounts, where applicable;
 - (d) a cheque log;
 - (e) an updated monthly budget report showing budgeted expenditures as compared to actuals for each program;
 - (f) and Operating Entity; and
 - (g) such other reports as may be required by the Council.
- 26.4 The Director of Finance must provide the financial information in section 26.3 to the Executive Director within a reasonable period of time following the end of the month for which the information was prepared.

Quarterly Financial Statements

- 26.5 The Director of Finance shall provide to Council and Finance and Administration Committee at the end of each quarter a full consolidated financial statement, including a balance sheet and income statement, as well as an income statement for each program. The report shall further report on any abnormalities in the financials of any program. Department Directors shall be responsible for providing the Finance and Administration Committee and Council with a plan to address any significant deficits in any program, as well as any significant surpluses where funding may be returned to the funding agent if it is not spent in a specific timeframe.
- 26.6 The Director of Finance must provide the quarterly financial statements in section 26.5 to the Finance and Administration Committee and the Council not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.
- 26.7 The quarterly financial statements in section 26.5 must be
- (a) reviewed by the Finance and Administration Committee and recommended to Council for approval, and



- (b) reviewed and approved by the Council.

Annual Financial Statements

- 26.8 At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.
- 26.9 The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Administration Committee.
- 26.10 The annual financial statements must include all the financial information of the First Nation for the fiscal year.
- 26.11 The director of finance must provide draft annual financial statements to the Finance and Administration Committee for review within a reasonable period of time following the end of the fiscal year for which they were prepared.
- 26.12 The Finance and Administration Committee must present draft annual financial statements to the Council for review within a reasonable period of time following the end of the fiscal year for which they were prepared.
- 26.13 For purposes of this section, a reasonable period of time means a period of time which will allow the annual financial statements to be audited within 120 days after the fiscal-year end.
- 26.14 The Director of Finance shall provide annual financial statements to the Auditor by May 31 of each year for the auditor to complete their work. Should the Auditor identify any errors, the Director of Finance and the Auditor shall discuss whether the adjustment shall be made. If the two parties cannot come to an agreement, the matter shall be referred to the Finance and Administration Committee for final consideration.

Special Purpose Reports

- 26.15 The director of finance must prepare 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 listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity;
 - (c) a report setting out all debts or obligations forgiven by the First Nation; and



- (d) any other report required under the Act or an agreement with the First Nation.
- 26.16 The director of finance may prepare special purpose reports on a basis of accounting other than GAAP if necessary to comply with any reporting obligations the First Nation has under an agreement.
- 26.17 All financial records and supporting documents shall be kept in a secure facility at the First Nation administration office or a secured storage facility for a period of not less than seven (7) years and shall not be destroyed following such time without the express written consent of the Council.
- 26.18 All financial records maintained on the computerized accounting system shall be backed up regularly with the backup records stored off premises for safety and security purposes.
- 27. AUDIT
- 27.1 The Council shall, by Motion or Resolution, on or before February 15th of each fiscal year engage an Auditor to prepare the audited financial statements for the First Nation including its Operating Entities.
- 27.2 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.
- 27.3 The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Administration Committee and must include the content required by the Canadian generally accepted auditing standards.
- 27.4 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 Chartered Professional Accountants of Canada its respective counterpart in the province or territory in which the public accounting firm or public accountant is practicing, and



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- (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.
- 27.5 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.
- 27.6 Where possible, the audited financial statements for the First Nation shall be completed by the Auditor on or before July 31st of each year.
- 27.7 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.
- 27.8 On request of the auditor, every person referred to in 27.7(b) must
 - (a) make available all records referred to in 27.7 (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.
- 27.9 The auditor must be given notice of
 - (a) every meeting of the Finance and Administration Committee, and
 - (b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.
- 27.10 Subject to section 27.12, 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.
- 27.11 The auditor may communicate with the Finance and Administration Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.



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- 27.12 The auditor may be excluded from all or any part of a meeting of the Finance and Administration Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.
- 27.13 The auditor must provide an audit report on the annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end.
- 27.14 The auditor must conduct the audit of the annual financial statements in accordance with Canadian generally accepted auditing standards.
- 27.15 The auditor must provide an audit report or a review engagement report on the special purpose reports referred to in section 26.16.
- 27.16 The audited annual financial statements must be provided to the Finance and Administration Committee for its review and consideration within a reasonable period of time after the fiscal year-end for which the statements were prepared.
- 27.17 The Auditor shall report directly to the Council and shall upon completion of the audited financial statements present the same in draft form to the Council for their review and consideration.
- 27.18 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.
- 27.19 Before the annual financial statements may be published or distributed, they must
- (a) be approved by the Council,
 - (b) be signed by the
 - (i) Chief of the First Nation or the Council chair,
 - (ii) chair of the Finance and Administration Committee, and
 - (iii) director of finance, and
 - (c) include the auditor's audit report of the annual financial statements.
- 27.20 Upon adoption of the audited financial statements and any special purpose reports, copies of the same shall be permanently kept at the First Nation administration office and shall be open for inspection during normal business hours to any Member of the First Nation.



28. REPORTING OF FINANCIAL DECISIONS

- 28.1 Subject to the provisions outlined in this Bylaw, all decisions involving the allocation and/or expenditure of Cowessess First Nation Funds shall be recorded in the appropriate minutes of the Council, Agency or Operating Entity to which such decisions are made. All financial transactions shall be required to be properly evidenced through Motion or Resolution and provided to the Director of Finance for record keeping purposes.
- 28.2 Original copies of all Council, Agency and Operating Entity minutes shall, upon their review and adoption, be maintained on file at the First Nation administration office.

29. ANNUAL REPORT

- 29.1 No later than one hundred and eighty (180) days after the end of each fiscal year, the Council must publish an annual report on the operations and financial performance of the First Nation for the previous fiscal year.
- 29.2 The annual report referred to in section 29.1 must include a
- (a) description of the services and operations of the First Nation, and
 - (b) progress report on any established objectives and performance measures of the First Nation.
- 29.3 The annual report referred to in section 29.1 must include or incorporate by reference the audited annual financial statements for the previous fiscal year and any special purpose reports, including the auditor's report.
- 29.4 The executive director must provide the annual report referred to in section 29.1 to a member of the First Nation as soon as practicable after a request is made by the member.
- 29.5 The Council must establish policies and procedures respecting an accessible process and remedy available to members of the First Nation who have requested but have not been provided with the annual report of the First Nation or access to the audited annual financial statements and any special purpose reports incorporated by reference in the annual report.

REPORTING TO THE CITIZENSHIP

- 29.6 Following adoption by the Council of the audited financial statements for the First Nation, at one of the two general assemblies of the Cowessess First Nation, as described in the Cowessess Constitution, the Council, will present and review with the citizenship of the First Nation the audited annual financial statements.



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- 29.7 The Council may require the attendance of Program Managers, employees and/or professional advisors to attend the reporting meetings to assist in the providing of information to the Members.
- 29.8 The Council shall make the audited annual financial statements and the schedule of remuneration for elected officials available to the membership by the following means:
- (a) Paper copies available at the annual general assembly, annual report and available at the First Nation administration office at the request of any Citizen of Cowessess.
 - (b) Electronically on the Cowessess website.
- 29.9 Any additional financial information may be released by the Council at their discretion to Citizens, so long as such information does not break any Nation, Provincial or Federal laws, and does not break any legal confidentiality agreements with employees and/or contractors. In the event of a dispute between the Citizen and Council over the release of additional information, the item shall be referred to the Finance and Administration Committee who shall make the final decision as to whether such additional information shall be released.
- 29.10 The Council shall prepare an annual report to the Citizens which shall include the audited financial statements as well as a report on the activities of each department for the year. Access to the annual report shall be in the same form as Section 29.3.
30. DONATIONS AND SPONSORSHIPS
- 30.1 Donations or sponsorships may include cash or in-kind contributions.
- 30.2 Requests for donations or sponsorships received by the First Nation shall be referred to the Council or designate for review and consideration. Subject to available resources, the Council may, at its discretion, approve, reject or partially approve any sponsorship or donation request received.
31. TRAVEL EXPENSES
- 31.1 Unless otherwise approved by Motion or Resolution of the Council, the travel allowance rate to be paid for approved travel shall be set at a rate equivalent to the rate set by the Treasury Board of Canada for the Government of Canada, as in effect from time to time. Council members, employees and individuals appointed to Agencies that are required and have been approved to use their own vehicle for travel in relation to the performance of their duties shall be reimbursed at the approved travel allowance rate.



- 31.2 A travel allowance budget shall be established for the Chief and each Councillor prior to the beginning of each fiscal year. In addition, travel allowance budgets may also be established for individual employees, provided such expenditures are included within the consolidated annual operating budget of the First Nation. Travel allowances shall be paid from the budgets upon approval of travel expense claims.
- 31.3 The approval process for travel expense claims shall be as follows:
- (a) for employees and individuals appointed to Agencies, travel expense claims must be approved in writing by their Program Manager or the Executive Director prior to their submission to the Finance Department for payment;
 - (b) for Program Managers, travel expense claims must be approved in writing by the Executive Director or Director of Finance designate prior to their submission to the Finance Department for payment;
 - (c) for Council members, travel expense claims must be approved in writing by the Chief or designate prior to their submission to the Finance Department for payment; and
 - (d) for the Chief, travel expense claims must be approved in writing by a member of the Council.
- 31.4 All out of province travel for employees, members of the Council or individuals appointed to Agencies shall require approval by way of Motion or Resolution from the Council.
- 31.5 The First Nation may provide for the use of vehicles which may be utilized by staff in relation to its operations. The First Nation may, by Motion or Resolution, designate individuals from within the First Nation's administration who may utilize First Nation owned vehicles in the course of their duties, provided such individuals meet all applicable licencing and insurance requirements. The use of First Nation owned vehicles shall be limited to approved business travel and not for personal use.
- 31.6 Travel to and from an individual's residence to the Employee's regular location of work shall not be a claimable expense.
- 31.7 Employees or Council members wishing to rent a vehicle for approved business travel shall require the approval of the Chief or the Director of Finance and shall only be reimbursed for actual expenses incurred based upon submission of receipts for such expenses.

32. ACCOMMODATION EXPENSES



- 32.1 Unless otherwise approved by Motion or Resolution of the Council, employees, Council members or individuals appointed to Agencies who are required to stay overnight in a hotel or other commercial establishment in connection with approved business travel or in the performance of their duties shall be reimbursed at the following rates, based upon submission of receipts for their accommodations:
- (a) for in-province accommodations, up to a maximum of \$150.00 per night;
 - (b) for out-of-province accommodations, up to a maximum of \$250.00 per night;
 - (c) for clarification, the amount reimbursed to the Council member or staff member is the amount listed in 32.1.a and 32.1.b even if the receipt amount is less than or more than the amounts stated; and
 - (d) no future travel will be accepted until prior receipt is submitted or proof of payment.
- 32.2 At the discretion of the Director of Finance, Council and staff may be issued expense advances to cover the cost of accommodations and other out of pocket expenses not otherwise covered by mileage, meals and incidental allowances. Advances for accommodations may not exceed the amounts listed in section 32.1 and the individual receiving the advance must return receipts relating to the advance to Finance no later than 15 days after the issuance of the advance.
- 32.3 Employees, Council members or individuals appointed to Agencies who stay overnight in private accommodations shall be reimbursed up to a maximum of \$50.00 per night.

33. MEAL ALLOWANCES

- 33.1 Employees, Council members or individuals appointed to Agencies who participate in approved business travel shall be entitled to claim the following meal expenses:
- (a) breakfast expense:
 - (i) on the day that travel begins if they are required to leave their residence prior to 8:00 am; and
 - (ii) for each day that they are away from home on approved business travel provided that breakfast is not supplied by the First Nation or the meeting hosts.
 - (b) lunch expenses:
 - (i) on the day that travel begins if they are required to leave their residence prior to 11:00 am and return later than 2:00 pm;



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- (ii) for each day that they are away from home on approved business travel provided that lunch is not supplied by the First Nation or the meeting hosts; and
- (c) supper expenses:
 - (i) on the day that travel begins if they are required to leave their residence prior to 6:00 pm;
 - (ii) for each day that they are away from home on approved business travel provided that supper is not supplied by the First Nation or the meeting hosts; and
 - (iii) on the day of their return from approved business travel provided that they do not reach their residence prior to 7:00 pm.
- 33.2 Unless otherwise approved by Motion or Resolution of the Council, meal allowance rates shall be set at a rate equivalent to the rates set by the Treasury Board of Canada for the Province of Saskatchewan, as in effect from time to time.
- 34. AIR TRAVEL EXPENSES
- 34.1 All air travel required for employees, Council members or individuals appointed to Agencies shall require prior approval from the Council as evidenced by Motion or Resolution of the Council.
- 34.2 In instances where an employee, Council member or individual wishes to utilize road travel for out of province travel, the employee, Council member or individual shall be reimbursed for the lesser of the mileage associated with the travel or the equivalent cost of the lowest air fare to the scheduled destination.
- 34.3 All air travel arrangements shall be made through the First Nation administration office.
- 34.4 When utilizing air travel, employees, Council members or individuals appointed to Agencies shall make every effort to use regularly scheduled air services at the lowest possible fares available.
- 35. OTHER EXPENSES
- 35.1 An employee or Council member may be reimbursed for other work related expenses upon the submission of receipts, provided such expenses are, in the opinion of the Director of Finance or their designate, directly related to the employee's or Council member's duties.



36. EXPENSE ADVANCES

- 36.1 Any advances respecting the payment of travel or other related expenses shall be required to be authorized by the appropriate signing officials as outlined in section 31.3 prior to such advances being processed.
- 36.2 Employees and Council must provide receipts for expense advances no later than 15 days after the expense advance has been issued. Any outstanding advances shall be paid back in full by the recipient upon demand or deducted from any future expense claims payable to the recipient. Employees and Council shall not be entitled to any future expense advances until such time that prior expense advances have been settled.
- 36.3 Any advances issued under sections 31.1 and 33.1 shall not require receipts and not be subject to the provisions of Section 36, except, in the event that the travel does not take place or the travel did not occur for the intended purpose.
- 36.4 The individual receiving the advance must also sign an agreement permitting the Director of Finance to recover any advances where receipts are not submitted from the individual's payroll or future expense claims.

37. PROCESSING OF EXPENSES PAYMENTS

- 37.1 Employees, Council members and individuals appointed to Agencies who receive reimbursement for travel or other related expenses shall be required to complete an Expense Claim Form in a form prescribed by the Director of Finance.
- 37.2 All Expense Claim Forms shall be required to be verified and approved by the appropriate signing authorities prior to their submission to the Finance Department.
- 37.3 Unless otherwise approved by Motion or Resolution of the Council, all expenses related to out of province travel will be paid at the same rates as in province travel.
- 37.4 Charges for traffic tickets, traffic offences or any other related charges shall not be reimbursable under any circumstances and shall be the responsibility of the party incurring such charges.
- 37.5 In circumstances where receipts are required to be submitted as a precondition to payment of any expenses, the following provisions shall apply:
- (a) the receipts shall be issued in the name of the individual claiming the expense. Receipts issued in the name of persons other than the individual claiming the expense shall not be reimbursable; and
 - (b) the receipts shall be required to be submitted to the Finance Department by the individual within 15 days following the meeting or function for which such expenses relate.



- (c) no additional advances to the individual may be issued until such time that the prior advance has been cleared by way of receipt and/or reimbursement.

38. EXPENSES FROM OTHER SOURCES

38.1 In situations where an employee, Council member or individual appointed to an Agency receives payment of any expenses associated with their attendance at meetings or on approved business travel from any other organization or entity, then the employee, Council member or individual shall be prohibited from receiving such expenses from the First Nation. Where an employee, Council member or individual is found to be in contravention of this Section, the First Nation may, in addition to the exercise of any other remedies available to it under Section 39 hereof,:

- (a) upon demand, obtain reimbursement from the employee, Council member or individual for any expenses paid by the First Nation; or
- (b) deduct the amount of such expenses paid by the First Nation from any future expense claims payable to the employee, Council member or individual.

39. INFORMATION AND INFORMATION TECHNOLOGY

Ownership of Records

39.1 The Council must establish policies and procedures to ensure that 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.

Record Keeping and Maintenance

39.2 The Council must establish policies and procedures respecting

- (a) the preparation, maintenance, security, storage, access to and disposal of records of the First Nation, and
- (b) the confidentiality, control and release of First Nation information that is in the possession of the First Nation, the Council, councillors, committee members, employees, contractors or agents of the First Nation.

Information Technology

39.3 The Council must establish policies and procedures 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.

40. TANGIBLE CAPITAL ASSETS



Definitions

40.1 In this Part,

"First Nation 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, planning, maintenance, replacement and oversight for First Nation tangible capital assets as described in section 40.4; and

"tangible capital asset project" means the acquisition, construction, repair or replacement of a First Nation tangible capital asset, but does not include routine maintenance.

Council General Duties

40.2 The Council must take reasonable steps to ensure that First Nation tangible capital assets are

- (a) recorded in an assets register,
- (b) adequately safeguarded,
- (c) maintained in accordance with a life-cycle management program described in this Part, and
- (d) planned, financed, managed and constructed to acceptable community standards.

Tangible Capital Assets Reserve Fund

40.3 The Council must establish and manage a tangible capital assets reserve fund to be applied for the purpose of funding expenditures for tangible capital asset projects carried out under this Part.



Life-cycle Management Program

- 40.4 The Council must establish a life-cycle management program for First Nation tangible capital assets which includes the following:
- (a) the development, maintenance and updating of an assets register for First Nation tangible capital assets;
 - (b) the regular, periodic inspection of First Nation tangible capital assets;
 - (c) for routine maintenance of First Nation tangible capital assets, preparation of the following:
 - (i) a plan for annual scheduling of required maintenance for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs; and
 - (iii) a budget for required annual maintenance for the next fiscal year; and
 - (d) for tangible capital asset projects, preparation of the following:
 - (i) a plan for annual scheduling of projects for the next fiscal year;
 - (ii) short and long-term forecasting of estimated costs of projects;
 - (iii) a budget for projects for the next fiscal year, and
 - (e) the annual review by the Finance and Administration Committee of the proposed scheduling and budgets for routine maintenance and tangible capital asset projects.
- 40.5 The Council must establish policies and procedures respecting
- (a) a life-cycle management program for First Nation tangible capital assets, and
 - (b) tangible capital asset projects.

Tangible Capital Asset Projects Management

- 40.6 The Council must establish policies and procedures respecting procurement, contract and risk management and administration of tangible capital asset projects.
- 40.7 All tangible capital asset projects must be managed in accordance with the policies and procedures referred to in section 40.6.



Policy for Information or Involvement of First Nation Members

- 40.8 The Council must establish policies and procedures respecting the means by which First Nation members must be informed about or involved in consideration of tangible capital asset projects.

41. ENFORCEMENT

- 41.1 Any Program Manager, employee or appointed or contractual official of the First Nation who violates the provisions as outlined in this Bylaw may, where applicable and depending upon the gravity of the circumstances, be subject to the following actions as determined by the Council:

- (a) in the case of a Program Manager or employee, disciplinary action including possible termination of their employment with the First Nation or any of its Operating Entities;
- (b) in the case of contractual personnel, termination of their contractual arrangements with the First Nation or any of its Operating Entities;
- (c) in the case of an appointed official, removal from their respective Agency; or
- (d) such other legal sanctions or proceedings as may be determined by the Council.

- 41.2 Any member of Council who violates the provisions as outlined in this Bylaw may be subject to the following actions as determined by the Council:

- (a) suspension from the Council, with or without pay, for such period of time as may be determined by Motion or Resolution of the Council;
- (b) removal of all or a portion of any portfolios or positions occupied by the individual Council member for such period of time as may be determined by Motion or Resolution of the Council; and
- (c) such other legal sanctions or proceedings as may be determined by the Council.

- 41.3 Any individual, including councillors, officers, employees, contractors and agents engaged in financial administration activities, who has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this By-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 By-law has been contravened, or
- (d) a person has failed to comply with applicable conflict of interest policies and procedures,

the individual shall take the following actions:

- (i) report the irregularity or violation to the Chair of the Finance and Administration Committee and to the Executive Director or to the Director of Finance should the report involve the Executive Director;
- (ii) provide as many details of the irregularity as possible for the Chair of the Finance and Administration Committee and Executive Director or Director of Finance, should the report involve the Executive Director, to investigate.

- 41.4 The Chair of the Finance and Administration Committee and Executive Director and/or the Director of Finance as applicable, shall investigate the report and provide a final report on their findings to the Finance and Administration Committee as soon as practicable.
- 41.5 The Finance and Administration Committee may make a further inquiry into any findings reported to it and in any event, must make a report to the Council respecting any circumstances reported to the Committee under this section, including the Committee's recommendations, if any.
- 41.6 The individual making the report may be provided with a summary of the report, in so much that it does not violate any regulations on confidentiality.
- 41.7 All reasonable steps must be taken by the executive director, the members of the Finance and Administration Committee and the councillors to ensure that the identity of the individual who makes a report under section 39.3 is kept confidential to the extent practicable in all the circumstances.
- 41.8 An individual who makes a report in good faith under section 39.3 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.
- 41.9 The executive director and the chair of the Finance and Administration Committee must take all necessary steps to ensure that section 39.5 is not contravened and must report any contravention or suspected contravention to the Council.



41.10 The Council must establish policies and procedures

- (a) for the recording and safeguarding of reports made under section 39.3 and any records prepared during the inquiry or investigation into those reports;
- (b) for the inquiry or investigation into reports made under section 39.3; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 39.3.

42. LIABILITY FOR IMPROPER USE OF MONEY

- 42.1 A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this By-law or another First Nation law is personally liable to the First Nation for that amount.
- 42.2 Section 42.1 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.
- 42.3 An amount owed to the First Nation under section 42.1 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.
- 42.4 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.
- 42.5 Any Council or Finance and Administration Committee member who votes for a motion in which they carry a conflict of interest shall be liable for any damages caused to the Nation as a result of their action.
- 42.6 Any member of Council, management or staff that uses dishonesty, gross negligence or malicious or willful misconduct in providing information to obtain any financial benefit, whether or not they personally benefitted from their act, shall be liable for their actions.
- 42.7 An amount owed to the First Nation, under section 42.5 and 42.6, the Executive Director, under the guidance of Council, shall take all legal steps available to recover the amount.

43. POLICIES AND PROCEDURES



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- 43.1 The Council may, from time to time, establish such internal policies and procedures as it may require in order to effectively administer this Bylaw together with the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities, provided such policies and procedures shall not be inconsistent with the terms of this Bylaw.

44. AMENDMENTS

- 44.1 The provisions of this Bylaw may be amended by Resolution of the Council.
- 44.2 No amendment or repeal of this Bylaw shall take effect until such repeal or amendment has been approved by the Minister of Indigenous Affairs and Northern Development.
- 44.3 Upon coming into force, this Bylaw shall:
- (a) be provided to all members of the Council and to all employees working within the First Nation, its programs, departments, Agencies and Operating Entities; and
 - (b) be kept at the First Nation administration office and made available for review by Members of the First Nation at any time during normal business hours.

45. PERIODIC REVIEW OF BYLAW WITH MEMBERSHIP

- 45.1 Within three (3) years following adoption of this Bylaw and during each five (5) year interval thereafter, the Council shall undertake a review of the provisions of this Bylaw with the Members of the First Nation.
- 45.2 In this regard, the Council shall by Resolution, within each required period, at one of the two general assemblies of the Cowessess First Nation, as described in the Cowessess Constitution, review this Bylaw
- (a) to determine if it facilitates effective and sound financial administration of the First Nation; and
 - (b) to identify any amendments to this By-law that may better serve this objective.
- 45.3 Should, following the conducting of the membership meetings as referred to in section 44.2, the Council consider it appropriate to propose amendments to this Bylaw, the Council shall prepare a Resolution setting out the terms of the proposed amendment(s) to this Bylaw which shall be placed before the Council at a subsequent meeting to be held on the Reserve at which the said amendment(s) shall be read in their entirety and voted on by the Council. Any amendments



adopted by the Council pursuant to this section shall be processed in accordance with the provisions as outlined in Article 43.

46. REPEAL

46.1 The *Cowessess First Nation Financial Administration Bylaw, 2020* enacted on August 5, 2020 is hereby repealed in its entirety.

47. COMING INTO FORCE

47.1 This Bylaw shall come into force and effect on the day after being approved by the Minister under section 83 of the Act.

THIS BYLAW IS HEREBY DULY ENACTED by the Council of the Cowessess First Nation this 27 day of October, 2020, at Cowessess First Nation, in the Treaty Four Territory, at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

Chief Cadmus Delorme

Councillor Richard Aisaican

Councillor Denise Pelletier

Councillor Curtis Lerat

Councillor Damon Delorme

Councillor Malcolm Delorme

Councillor Gary Sparvier

Councillor Jonathan Lerat

Councillor Patricia Sparvier



CARRY THE KETTLE NAKODA FIRST NATION
PANDEMIC REFERENDUM BYLAW

WHEREAS:

- a. the designation of land by the Carry the Kettle Nakoda First Nation (the “**Nation**”) requires the assent of the members of the Nation through a referendum held in accordance with the *Indian Referendum Regulations*, CRC, c 957 (the “**Designation Vote**”);
- b. on March 11, 2020, the World Health Organization declared COVID-19 a global pandemic;
- c. on November 5, 2020, Dr. Saqib Shahab, Chief Medical Health Officer for the Province of Saskatchewan made a Public Health Order under Section 38 and Subsection 45(2) of *The Public Health Act, 1994* to decrease or eliminate the risk to health presented by COVID-19, and as subsequently amended;
- d. the Nation deems the holding of referendums in accordance with the *Indian Referendum Regulations* essential to the proper administration of the Nation and is hereby enacting this bylaw to mitigate the potential exposure and spread of COVID-19;
- e. the Nation, in accordance with its inherent right to self-determination, has an obligation to ensure the health and safety of its members when conducting a referendum in accordance with the *Indian Referendum Regulations*;
- f. the Nation has the jurisdiction to enact bylaws addressing the health and safety of members of the Nation pursuant to its inherent right to self-determination and pursuant to paragraph 81(1)(a) of the *Indian Act*, RSC 1985, c I-5; and
- g. the Nation’s Chief and Council (collectively, “**Council**”) deems it to be in the Nation’s best interests to enact this Pandemic Referendum Bylaw to establish the rules and measures to be taken by the Nation during the Designation Vote, effective as of the date referenced below.

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**NOW, THEREFORE, COUNCIL HEREBY ESTABLISHES AND ENACTS THIS
PANDEMIC REFERENDUM BYLAW:**

1. Definitions

- a. In this Bylaw:
 - i. “Bylaw” means this Pandemic Referendum Bylaw;
 - ii. “Information Meetings” means information meetings held pursuant to s. 4.3 of the Regulations;
 - iii. “Platform” means an electronic communication technology platform;
 - iv. “Polling Station” means any one or more buildings used by the Electoral Officer or the Deputy Electoral Officer for the purposes of installing and operating polling stations for the Designation Vote; and
 - v. “Regulations” means the *Indian Referendum Regulations*.
- b. Capitalized terms used herein and not otherwise defined herein shall have the meaning assigned to them in the Regulations unless the context shall otherwise require.

2. Information Meetings

- a. All Information Meetings may be held remotely by the Electoral Officer using one or more Platforms as determined by the Electoral Officer.
- b. Platforms utilized by the Electoral Officer shall allow for questions to be submitted electronically during the Information Meetings.
- c. If an Information Meeting is held remotely, the notice of referendum pursuant to paragraph 4.2(2)(f) of the Regulations shall include, in addition to the date, time and location, instructions on how to access the Information Meeting, including contact information for a Deputy Electoral Officer and, if applicable, information for signing into a Platform.
- d. A Deputy Electoral Officer shall be available by phone at least thirty (30) minutes prior to the Information Meeting and for the duration of the Information Meeting to assist Electors in accessing the Information Meeting remotely.



- e. If the Electoral Officer holds an Information Meeting that is not held remotely, such a meeting shall comply with the requirements set out in paragraph 2(e).

3. Mail-in Ballots

- a. An Elector who is not entitled to receive a ballot under paragraph 4.2(1)(b) of the Regulations may request a mail-in ballot from the Electoral Officer or Deputy Electoral Officer prior to the close of the Polling Stations.
- b. An Elector who receives a mail-in ballot pursuant to paragraph 4.2(1)(b) of the Regulations or paragraph 3(a) of this Bylaw may submit the mail-in ballot to the Electoral Officer by delivering or mailing the ballot in accordance with section 5.1 of the Regulations.
- c. An Elector who receives a mail-in ballot pursuant to paragraph 3(a) of this Bylaw may request that the Electoral Officer or Deputy Electoral Officer pick-up the mail-in ballot at any time prior to the close of the Polling Station and, provided that the requirements in paragraph 5.1(1)(a) through (e) have been met, the mail-in ballot shall be deemed to have been delivered in accordance with the Regulations if the Electoral Officer or Deputy Electoral Officer, as applicable, receives the mail-in ballot before the close of the Polling Station.
- d. For greater certainty, the term “electoral officer” in paragraph 5.1(1)(f) and subsection 5.1(6) of the Regulations, shall be deemed to include the Deputy Electoral Officer.

4. Polling Station

- a. At the Polling Station established by the Electoral Officer, the Nation, the Electoral Officer and the Deputy Electoral Officers shall, in addition to any requirements set out in the Regulations:
 - i. Place a transparent protective screen, with a pass gap to hand ballots and pencils, between Electors and the Electoral Officer or Deputy Electoral Officers;
 - ii. Place appropriate signage informing Electors of the requirements imposed by this Bylaw;
 - iii. Provide sanitizer at each entrance and exit to the Polling Station, as well as prominent locations throughout the Polling Station;
 - iv. Mark designated pathways, along with markings every two meters;
 - v. Ensure Electors are wearing masks and maintaining a safe distance from each other at all times;



- vi. Provide disposable masks to any Elector that does not have a mask;
 - vii. Provide a pencil to mark the ballot that has not been used by another Elector or has been cleaned with sanitizer since being used by another Elector;
 - viii. Clean high-touched surface areas frequently, such as ballot boxes, desks, tables, the compartment where the Elector shall mark his ballot, railings, washrooms, doorknobs, light switches and seating areas;
 - ix. Conduct temperature screening of every person prior to entering the Polling Station with a non-contact thermometer, and if the thermometer indicates a temperature above 38 Celsius deny entry to that person;
 - x. Place a self-screening tool at the entrance instructing every person to complete a self-assessment upon arrival to confirm they have not tested positive for COVID-19, are not showing symptoms of COVID-19, and have not been travelling outside of Saskatchewan in the past 14 days;
 - xi. Ensure that there are stand-by Deputy Electoral Officers in case the Electoral Officer or a Deputy Electoral Officer begins experiencing symptoms of COVID-19;
 - xii. Limit occupancy at each Polling Station to ensure there is sufficient space to allow for a safe distance of 2 meters from each other at all times; and
- b. At each Polling Station, every person shall:
- i. Wear a mask that covers their nose and mouth, unless exempt pursuant to the November 5, 2020 Public Health Order, as subsequently amended, and for the purposes of this Section, the Electoral Officer and Deputy Electoral Officer(s) shall be deemed to be exempt from wearing a mask while operating the Polling Station, provided that they are separated from the Electors by a plastic protective barrier;
 - ii. Maintain a safe distance of 2 meters from each other at all times, unless the persons are members of the same household;
 - iii. Complete a self-assessment upon arriving at the Polling Station affirming that they have not tested positive for COVID-19, they are not showing symptoms of COVID-19, and they have not travelled outside of Saskatchewan in the past 14 days; and
 - iv. Comply with any lawful direction given by the Electoral Officer or a Deputy Electoral Officer pursuant to this Bylaw.



- c. Any Elector who is denied entrance to the Polling Station based on a self-assessment, a temperature screening, a refusal to wear a mask, or a refusal maintain a safe distance of 2 meters from others shall be provided a mail in ballot and entitled to vote by mail-in ballot by providing his or her mail-in ballot to a Deputy Electoral Officer at the Polling Station.
- d. Any Elector who is present at a Polling Station, but who has been temporarily denied entrance into the Polling Station due to occupancy limits, shall be deemed to be inside the Polling Station in accordance with subsection 8(2) of the Regulations.

5. Punishment

- a. Every person who contravenes this Bylaw is guilty of an offence and liable on summary conviction to a fine not exceeding five hundred dollars.



THIS PANDEMIC REFERENDUM BYLAW IS HEREBY ENACTED by Council on the 15 day of December, 2021, at Emerald Park, Sask, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Brady O'Watch

Councillor Scott Eashappie

Councillor Morris Pasap

Councillor Shaun Spencer
Councillor Kurt Adams

Councillor Conrad Medicine Rope

Councillor Orleen Saulteaux



CEGA'KIN (Carry the Kettle) NAKODA NATION PANDEMIC RESPONSE BYLAW NO. 2021-01

April 22, 2021

WHEREAS the Chief and Council of Cega'kin (Carry the Kettle) Nakoda Nation has exercised and continues to exercise, an inherent right to self-government, which is recognized and affirmed by Section 35 of the *Constitution Act, 1982*, including its authority to place its Laws in writing and enforce them within Nation lands.

WHEREAS the Chief and Council of Cega'kin has the power to make such a bylaw pursuant to paragraphs 81(1) (a)(b)(c)(d)(p) and (r), 86(1), (2), (3), (4), and (5) of the *Indian Act*.

WHEREAS COVID-19 is present in Saskatchewan and constitutes a health emergency as a novel or highly infectious agent that poses a significant risk to public health and which presents particular and unique risks to the health and welfare of the residents and members of Cega'kin.

WHEREAS the Chief and Council wish to support and adopt all standards and orders passed by the Chief Medical Health Officer of Saskatchewan and/or by the Medical Health Officer of Indigenous Services Canada (First Nations Inuit Health Branch; FNIHB) in relation to any pandemic and/or any communicable diseases and see the same enforced on our Nation lands so long as they do not deny, detract from or abrogate our Treaty Rights.

WHEREAS there are unique conditions on the Nation lands, including the overcrowding of homes and unequal access to health care and other services, that result from factors including historical and systemic injustice and discrimination in relations to First Nations and Treaty peoples, from the failure of the Governments of Canada to honor their obligations, act in accordance with the Honor of the Crown and fully embrace reconciliation.

WHEREAS it is considered to be expedient and necessary to provide for the protection of the residents and members of Cega'kin during the spread of any communicable disease (e.g., COVID-19 virus) during a pandemic.

WHEREAS the Chief and Council wish to enact and enforce a bylaw in respect of a response to a pandemic for the health and safety of the Nation, its members and its residents in accordance with the *Indian Act R.S.C., 1985, c.1-5*.

WHEREAS to meet the unique needs and interests of Cega'kin, the Chief and Council must establish additional measures to address any communicable infectious diseases (e.g., COVID-19) that may differ from Federal or Provincial standards to more fully reflect the realities of the Nation and our rights as a People.



1.0 SHORT TITLE

- 1.1 This Bylaw may be cited as the “Cega’Kin Nakoda Nation Pandemic Response Bylaw”

2.0 INTERPRETATION

- 2.1 In this Bylaw:

- a. “**Authorized Personnel**” means individuals other than members or residences authorized by Chief and Council to enter, exit, provide services or engage in other activities authorized by Cega’kin within the Nation lands.
- b. “**Authorized Occupant**” means a person who is listed on the housing and/or rental agreements as an occupant of the Cega’kin Nakoda Nation home.
- c. “**Band Council Resolution**” or “**BCR**” means the documented written decision approved by four or more members of Council made at a duly convened meeting of Council, whether held in person or by electronic means.
- d. “**Cega’Kin**” means the Carry the Kettle Nakoda Nation.
- e. “**Council**” means the duly elected Chief and Council of Cega’Kin (Carry the Kettle) Nakoda Nation.
- f. “**CTK Pandemic Enforcement Officer**” means any person hired by Cega’kin to carry out duties under, or enforce, this Bylaw or other Cega’kin Laws.
- g. “**Emergency Management Team**” or “**EMT**” means the Cega’kin Emergency Management Team, as it exists on the date this Bylaw is adopted or such other bodies or individuals as the Council may appoint to the EMT from time to time.
- h. “**Emergency Manager**” means the individual appointed by Council to act and oversee all emergencies.
- i. “**Essential Services**” means:
 - i) Any services provided by first responders or the EMT whether in relation to floods, fires, other natural disasters, criminal activity, child welfare matters, or a medical emergency.
 - ii) Services provided to members or residents of Cega’kin who require home care or similar services.
 - iii) Services required to provide food, water, household cleaning products or similar items.
 - iv) Services required to provide plumbing, heating or other essential or emergency home repairs.
 - v) Provision of propane to houses.
 - vi) All required services approved by Council or EMT as essential services.



- j. **“Essential Travel”** means travel that is not prohibited by a shut-down order and may include:
 - i) Travel by a member or resident for the purposes of returning to their residence within the Nation regarding employment.
 - ii) Travel by a member or resident for medical purposes.
 - iii) Travel by individuals, businesses, government entities or organizations who are providing essential services.
 - iv) Travel by authorized personnel.
 - v) Travel by a member or resident in order to obtain essential services outside of the reserve land.
 - vi) Any other travel authorized as essential travel by the Council or EMT.
- k. **“Member”** means any individual on the Cega’kin membership list.
- l. **“Nation lands”** means all those lands defined as a reserve within the meaning of the Indian Act, RSC 1985 c.1-15, and set apart for the use and benefit of the Cega’kin Nakoda Nation.
- m. **“Police”** means any person who is an officer under the *Royal Canadian Mounted Police Act*, RSC 1985, c.10, the *Police Act*, RSA 2000, c.P-17, any person authorized to act to uphold laws or orders regarding public health and safety under the *Public Health Act*, RSA 2000, c.P-37 or the *Emergency Management Act*, RSA, c.E-6.8 or by a CTK Pandemic Enforcement Officer appointed under this Bylaw.
- n. **“PPE”** means personal protective equipment (e.g., face masks, gloves, gowns, face shields, hand sanitizer).
- o. **“Prohibited Purpose”** means any activities conducted on the reserve by any person, including a member, for the following purposes: loitering, soliciting for financial gain, participating in gatherings of people prohibited by this Bylaw, gang activity, or dealing, trafficking or delivering alcohol or drugs to any person, except if they are being delivered as part of an essential health service (e.g., managed alcohol program, prescription delivery).
- p. **“Public Health Order(s)”** as declared by the Chief Medical Health Officer of Saskatchewan and/or by the Medical Health Officer of Indigenous Services Canada (First Nations Inuit Health Branch; FNIHB).
- q. **“Public Places”** means any structure or facility on the Nation lands, including administration buildings, schools, playgrounds, sports fields, recreation facilities, outdoor gathering spaces or any other building or area under the jurisdiction of Cega’kin.
- r. **“Resident”** means any individual who habitually resides within the Nation lands and is authorized by Cega’kin Nakoda Nation to do so, but who is not a member.



- s. “**Road**” means any street, lane, driveway, path or other place used for the passage of motor vehicles, ATV’s snowmobiles, bicycles or similar forms of transportation and location within the Nation lands.
- t. “**Unauthorized Person(s)**” means any individual:
 - iii) who attempts to enter or enters Cega’kin Nation lands for any purpose other than essential services or essential travel during a pandemic period or a state of local emergency period.
 - iv) whom Council and the EMT have reasonable grounds to believe is a threat to the health and safety of others on Cega’kin Nation lands. Reasonable grounds will include refusals to follow the pandemic guidelines and previous and ongoing violations of this Bylaw.
 - v) who is not a member, resident or authorized person and yet is present on Cega’kin Nation land.
 - vi) who is under mandatory isolation in another community.

2.2 Security personnel, members or residents must notify the Emergency Manager when they identify unauthorized persons on Nation lands.

2.3 Where there is a conflict between the provisions of this Bylaw, a state of local emergency notice or shut-down order, the provisions of this Bylaw and all notices or orders issued under it, will govern on Nation lands.

2.4 This Bylaw shall be interpreted and applied in a manner consistent with the customs, traditions, and values of Cega’kin Nakoda Nation and nothing in this Bylaw will be construed or interpreted so as to deny, abrogate or derogate from any of the Treaty Rights of Cega’kin Nakoda Nation or its members.

3.0 PURPOSE AND APPLICATION

3.1 The purpose of this Bylaw include:

- a. Limiting or preventing the spread of communicable diseases within the Nation lands.
- b. Supporting the presence of the Police on Nation lands as necessary to enforce any provisions of Provincial Public Health Orders that apply on Nation lands and assist with enforcement of the provisions of this Bylaw.
- c. Confirming that the state of local emergency within the Nation lands continues and that more restrictive measures are needed within Nation lands.
- d. Council authorizing the EMT to impose any restrictions or measures within the Nation lands that are necessary to fulfill the purposes of the Bylaw.
- e. Creating the penalties, including fines in situations where this Bylaw is breached.



- 3.2 This Bylaw applies on Nation lands, to all persons present on Nation lands and to all businesses or commercial activities operating on Nation lands.
- 3.3 This Bylaw applies to residential property and community residents on Nation lands.
- 3.4 During a state of local emergency, all members, residents, authorized personnel, Cega'kin employees and contractors, other individuals present on Nation lands and commercial ventures or corporations operating on Nation lands must comply with the provisions of this Bylaw and any state of local emergency notices or shut-down orders issued under it or face the penalties provided for in Article 6 (Enforcement and Penalties).
- 3.5 Breaches of this Bylaw may be considered by Council and the EMT in relation to making decisions on matters including:
- a. Whether to cancel or renew authorizations issued under this Bylaw.
 - b. Renewal, revocation or termination of Business Lease Agreements.
 - c. Issuance or revocation of Business BCRs.
 - d. Decisions on renewals, or awards of, contracts with Cega'kin Nakoda Nation.
 - e. Employee performance or disciplinary matters.
 - f. Decisions regarding discretionary benefits and services to members or residents.
 - g. Any other Cega'kin Nakoda Nation decisions where Council considers breaches to be relevant consideration.

4.0 STATE OF LOCAL EMERGENCY

- 4.1 A state of local emergency will be declared by Council through a BCR and will remain in place until rescinded by a BCR.
- 4.3 During a state of local emergency, Council and the EMT may issue notices, orders, directives, guidelines, or implement any other measures it determines appropriate, in its discretion, to ensure compliance with this Bylaw and with the Provincial Public Health Order(s) within our Nation lands.
- 4.4 During a state of local emergency and upon confirmation of any communicable diseases (i.e., epidemic and pandemic) within the Nation lands, Council and the EMT may issue a shut-down order for any period of time and on such terms, as they determine appropriate to ensure compliance with this Bylaw.
- 4.5 Subject to the terms of any state of local emergency notice or shut-down order, Cega'kin will maintain essential travel and essential services during the state of local emergencies.
- 4.6 State of local emergency notices or shut-down orders may address matters, including:

Cega'kin Pandemic Response Bylaw, April 22, 2021 5



- a. Full shut-down measures including restrictions on unessential travel, unessential services, interactions between households, gatherings of any kind and other reasonable measures necessary to limit the risk of the spread of communicable diseases (i.e., COVID-19).
 - b. Terms and conditions under which members, residents, authorized personnel, Cega'kin employees, or other individuals may enter and exit the Nation lands.
 - c. Establishment of checkpoints to ensure compliance with this Bylaw on any road or public place.
 - d. Regulation of traffic within Nation lands and use of roads.
 - e. Restrictions on hours of operation and manner of operation, or any business or commercial activity, operated or otherwise conducted within our Nation lands.
 - f. Regulation of unauthorized persons and trespassers on Nation lands, including denial of access to Nation lands, removal from Nation lands, or restrictions and conditions on access to Nation lands for any period of time determined appropriate, until the state of local emergency is rescinded.
 - g. Restrictions on access to, and use of, any Cega'kin owned building or facility, including public places.
 - h. Curfews within Nation lands as deemed necessary by Council and EMT.
 - i. Measures needed to ensure compliance with Provincial Public Health Order(s) and this Bylaw, include:
 - i) Requirements to wear PPE within our Nation lands.
 - ii) Requirements for self monitoring/self-isolation is mandatory if returning from a region declared as an outbreak by the Chief Medical Health Officer of Saskatchewan and/or by the Medical Health Officer of Indigenous Services Canada (First Nations Inuit Health Branch; FNIHB).
 - iii) Restrictions and rules for all activities within our Nation lands, including commercial, public or private gatherings, religious gatherings, weddings, funerals, education, and/or community sporting and cultural events.
 - iv) Requirements to maintain appropriate social distancing.
 - v) Other safety measurements determined appropriate by the Council and the EMT.
 - j. Other regulations that may assist with achieving the purpose of this Bylaw.
- 4.7 State of local emergency notices and shut-down orders will be published on Cega'kin website (www.cegakin.com), posted on social media (i.e., myCTK), the Nakoda Junction store and in any buildings that remain accessible to the public and conspicuous locations within the Nation lands.



5.0 UNAUTHORIZED ACCESS

- 5.1 No person is permitted on Nation lands, or any part of it, if that person is frequenting the reserve for a prohibited purpose.
- 5.2 Council may designate any part of the Nation lands to be a restricted area.
- 5.3 A person may only enter or be present on a restricted area if they are:
- a. A member of Cega'kin.
 - b. An authorized occupant.
 - c. The spouse or family member who routinely resides with a member on restricted area.
 - d. Conducting emergency repairs.
 - e. Delivering goods to a home or a member-owned business in the restricted area, except alcohol or drugs unless they are being delivered as part of an essential health service as approved by a physician or a certified health professional.
 - f. Caring for an authorized occupant/resident.
 - g. Providing emergency services (e.g., firefighting, child and family, medical, police and search and rescue services).
 - h. Doing work to maintain or repair public infrastructure (e.g., utilities, hydro, phone, internet, snowplowing, garbage removal).
- 5.4 Council may approve a request made in writing for a person to enter or be present in a restricted area for a reason not specified in section 5.3 above.
- 5.5 Council may designate a person to be unauthorized if they have been determined to be a threat to the health and safety of Cega'kin Nakoda Nation.
- 5.6 Non-compliance with Community Alert Levels (refer to the Communicable Disease Emergency Plan).
- 5.7 **Restrictions and Closure of Public Facilities**
- a. Council may order closure or restrictions on access to community facilities on the Nation lands, including schools, playgrounds, recreation and cultural facilities.
- 5.8 **Restrictions on Businesses**
- a. Council may make orders restricting the hours of operation and number of persons entering businesses or other premises on Nation lands.



5.9 Compliance with the Public Health Order(s)

- a. All individuals present on our Nation lands must strictly adhere to the Public Health Order(s) and recommendations on the following:
 - i) Travel restrictions.
 - ii) Self-isolation and/or self-monitoring.
 - iii) Pending restrictions on mass gatherings of people (e.g., funerals).
 - iv) Stay home.
 - v) Pending restrictions on household visiting, (e.g., including other family members living on Cega'kin).
 - vi) Social distancing.
 - vii) Wearing PPEs within public areas.

5.10 Mandatory Isolation

- a. A person who resides in the same household as a person who is under mandatory isolation pursuant to orders of the Provincial Public Health orders or this Bylaw, must self-isolate for fourteen (14) days.

5.11 Extending Protective Measures

- a. Council may extend Protective Measures on Nation lands to be more stringent than an order or recommendations made by the Provincial Public Health Officer or by FNIHB, if Council determines such requirements are reasonable and necessary to protect the health and safety of Cega'kin Nakoda Nation.

6. ENFORCEMENT AND PENALTIES

6.1 Inspection

- a. The Police have authority to follow-up on reports (from security or individuals) of persons not complying with the provisions of this Bylaw, Provincial Public Health orders and FHNIB, without limitation, to determine whether:
 - i) A person is given authority to be on our Nation lands, confirmed by the Emergency Manager.
 - ii) A person is frequenting the reserve for a prohibited purpose.
 - iii) A person has been designated an unauthorized person by Council under section 5.6.
 - iv) A gathering of people in a home, building and outside on our Nation lands that exceeds the number specified in any order of the Provincial Public Health, FNIHB or this Bylaw.
 - v) A person is under mandatory isolation in accordance with an order from the Provincial Public Health order, FNIHB or this Bylaw.



6.2 Orders

- a. The CTK Pandemic Enforcement Officer or Police may order a person to comply with Public Health orders, FHNIB or this Bylaw that is necessary to:
 - i) Determine whether Unauthorized Access (s.5) procedures are being followed.
 - ii) Prevent exposure to a communicable disease (e.g., COVID-19) or to decrease the risk of harm of exposure to the virus.
 - iii) Bring the person into compliance with this Bylaw.
- b. The CTK Pandemic Enforcement Officer or the Police may:
 - i) Order any person who is frequenting our Nation lands for a prohibited purpose to immediately leave.
 - ii) Where a gathering of people on our Nation lands exceeds the number specified in any Provincial Public Health order, FNIHB or this Bylaw by ordering an immediate disbursement.
 - iii) Order any person who is under mandatory isolation in accordance with an order from the Provincial Public Health Officer, FNIHB or this Bylaw to adhere to the isolation order.
- c. Where a person who has been ordered to leave the Nation lands fails or refuses, the CTK Pandemic Enforcement Officer or Police will take reasonable measures to remove the person from our Nation lands.

6.3 Offences

- a. A person can not interfere with, obstruct, or fail to comply with the CTK Pandemic Enforcement Officer or the Police exercising their enforcement powers.
- b. A person who contravenes or breaches any of the Unauthorized Access procedures under this Bylaw.
- c. Each offence committed will be deemed a separate offence and may be punished as such.
- d. The offences created by this Bylaw are in addition to, and do not replace, any applicable Provincial and/or Federal offences.

6.4 Penalties

- a. A person living on our Nation lands who does not comply to the mandatory isolation order given by a Public Health Nurse, Cega'kin Health Nurse, or FNIHB COVID Nurse (e.g., COVID-19).
- b. A person who breaches the provisions of this Bylaw, a Provincial Public Health order or fails or refuses to obey an order pursuant to this Bylaw (e.g., mass gatherings, close contacts).



- c. Any person who refuses to comply with a state of local emergency order and/or community restrictions.
- d. Any unauthorized person present on our Nation lands is trespassing contrary to section 30 of the *Indian Act*.
- e. Persons in breach of this Bylaw commit an offence punishable on summary conviction by a fine not exceeding \$2,800.00 or imprisonment, for a term not exceeding 30 days, or both, pursuant to section 81(1)(r) of the *Indian Act*.
- f. The CTK Pandemic Enforcement Officer will notify the Police of any breaches of this Bylaw, including the name, date and incident.
- g. The Police may issue a violation ticket and/or removal to any member or residence for a breach of this Bylaw.
- h. Violation tickets issued by the Police may impose any reasonable sanction or penalty, including:
 - i) Fines, up to \$2,800.00 and/or imprisonment for term not exceeding 30 days, or both.
 - ii) A prohibition on access to Cega'kin, its property and lands, private residences (other than their own), or public places for a period of time, not to exceed 30 days per violation.
 - iii) A prohibition on entry or exit from the Nation lands for a specified period of time not to exceed 30 days per violation.
 - iv) Removal from, or denial of entry to our Nation lands.
- i. In addition to the possible fine and term of imprisonment, a person may be found to be in violation of any provincial public health order(s) and regulations, meant to prevent the introduction and spread of communicable diseases.
- j. Where a Violation Ticket imposes a fine, unpaid fines under this Bylaw constitute a debt owed to Cega'kin.
- k. Cega'kin may recover unpaid fine amounts, in total or in installments, from any discretionary funds owed to the individual who was issued the Violation Ticket.
- l. The offences created by this Bylaw are in addition to and do not replace any applicable provincial public health order(s).
- m. Council will support the Police in the prosecution of offences under this Bylaw and may pursue private prosecution or Court-ordered enforcement of the provisions of this Bylaw, including orders restraining contravention of this Bylaw or removals of unauthorized persons, as it determines is appropriate.



7. GENERAL

- 7.1 Upon enacting this Bylaw, Council will publish the Bylaw on the Cega'kin website, in the First Nations Gazette and by posting a copy of this Bylaw in conspicuous locations on the Nation lands. The Bylaw will remain on the Cega'kin website so long as it remains in force.
- 7.2 No member of Council, an Official, Cega'kin employees or representatives of Cega'kin or Council are liable for:
- a. Loss or damage caused by anything said or done or omitted to be done in good faith in the performance or intended performance of their functions, duties or powers under this Bylaw.
 - b. Any loss or damage, including economic loss, experienced by any person, or sustained by the property of any person, as a result of neglect or failure, for any reason, to discover or detect any contravention of this Bylaw.
 - c. From the neglect or failure, for any reasons, to enforce this Bylaw.
- 7.3 Should a Court determine that any provision of this Bylaw is invalid for any reasons, the provision shall be severed from the Bylaw, and the validity of the rest of the Bylaw shall not be impacted.

8. EFFECTIVE DATE

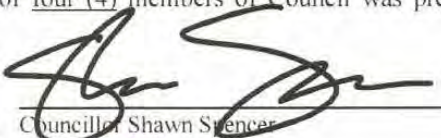
- 8.1 This Bylaw comes into force and is effective on the date on which it is first published in accordance with Section 86 of the Indian Act.
- 8.2 This Bylaw may be amended by Band Council Resolution. All amendments will be published on the Cega'kin website and will be effective as the date of the publication.

THIS BYLAW IS HEREBY DULY ENACTED by Council on the 22nd day of April 2021 at Cega'kin Nakoda Nation in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.


Chief Brady O'Watch


Councillor Scott Lashappie


Councillor Morris Pasap


Councillor Shawn Spencer


Councillor Conrad Medicine Rope


Councillor Orleen Saulteaux

Cega'kin Pandemic Response Bylaw, April 22, 2021 11



Flying Dust First Nation By-Law Number 2021-01 Animal Control By-Law

THE COUNCIL of the Flying Dust First Nation ("the Council") is of the opinion that the uncontrolled ownership, breeding and running at large of animals is detrimental to the health of the residents on the reserve as well as a nuisance to these residents.

PARAGRAPHS 81(1)(a), (d), (e), (q) and (r) of the *Indian Act*, R.S.C. 1985, c. I-5 (the "Act"), provide that a council of a band may make by-laws to provide for the health of residents on the reserve, the prevention of nuisances, the protection against trespass by animals, the establishment of animal shelters, the appointment of Animal Control Officers, the regulation of their duties and the provision for fees and charges for their services, in addition to matters arising out of or ancillary to the exercise of powers under this section and the imposition of a penalty for the violation of any such by-law;

THE COUNCIL makes the following by-law:

1. This by-law may be cited as the *Flying Dust First Nation Animal Control By-Law*.

2. In this by-law:

"aggressive behaviour" means snarling, growling or pursuing another animal or person.

"animal" means any member of the animal kingdom, other than a human. This includes furbearing animals, household pets (domestic and companion animals), poultry and wild animals.

"Animal Control Officer" means any by-law enforcement officer, including a police officer, community safety officer, or person or group appointed by the Council for the purpose of enforcing the provisions of this by-law.

"bite" means a wound to the skin causing it to puncture or break.

"Council" means the Council of the Flying Dust First Nation Band, as defined in the *Indian Act*.

"dog" means any member of the canine species and includes a puppy.

"dwelling" means each single unit home being a fully or semi-detached building, a multiple unit dwelling, an apartment home or any building used or intended to be used for human habitation.

"livestock" means animals and birds that are kept on a farm, including but not limited to: bison, cows, sheep, pigs, goats, chickens and turkeys.



"owner" of an animal includes a person who possesses or harbours an animal, and the terms "owns" and "owned" have a corresponding meaning.

"running at large" means off the premises of the owner and not muzzled or under the control of any person.

"reserve" means the Flying Dust First Nation Indian Reserve.

"the Nation" means the Flying Dust First Nation Band, as defined under section 2 of the *Indian Act*.

"Vicious Animal" includes:

- (a) any animal that demonstrates any ferocious, vicious, or aggressive behaviour;
- (b) any animal that an animal control officer, upon reasonable and probable grounds, believes to be a vicious animal;
- (c) any animal which has bitten or attacked another animal or human without provocation.

"without provocation" means in the absence of teasing, tormenting, abusing or assaulting actions upon the animal by the person or domestic animal, who sustained the bite or attack. All bites will be deemed unprovoked unless there is evidence to the contrary.

Application

3. This by-law applies to all owners of animals residing or visiting on the Nation.

Animal Control Officer

4. The Council may appoint, by Band Council Resolution, an Animal Control Officer to provide for the administration and enforcement of this by-law.

Responsibility to Care for Animals

5. Every person who keeps an animal on reserve must ensure water, food and shelter is adequate to meet the needs of the animal.
6. An animal's owner or caretaker must ensure that a collar or restraining device is used on the animal.

Limitation on Number of Domestic Animals Per Dwelling

7. No more than two (2) dogs shall be kept, harboured or possessed in any dwelling.



This provision does not apply to dog litters, where the puppies are under four (4) months of age.

Immunization of Animals and Rabies

8. All animals on the reserve must be vaccinated and immunized against rabies in accordance with generally accepted veterinary standards.
9. Any animal found to be infected with rabies must be destroyed by its owner or by the Animal Control Officer at the owner's expense.

Restricted Areas

10. The Council may at any time prohibit the keeping of animals within any area of the Nation.
11. No person may establish, own or operate an establishment or facility for the boarding or treatment of animals within the limits of the reserve, without express written authorization to that effect from the Council, by way of Band Council Resolution.
12. No person may own venomous snakes or dangerous exotic species.

Running at Large

13. For the purposes of this by-law, an animal shall be deemed to be running at large if found in any place other than the premises of the owner of the animal and not under the control of any person.
14. No owner shall permit their animal to run at large on the reserve.

Impoundment

15. Impound fees will be established by Council and reviewed on an annual basis.
16. An animal found running at large on the reserve may be seized and impounded by the Animal Control Officer.
17. The owner of an animal must claim the animal within 72 hours. Owners must pay the impound fee to claim an animal. Animals may be rehomed or destroyed if not claimed by its owner within 72 hours.
18. If the animal that is seized is injured and should be destroyed without delay for



humane reasons or for reasons of health or safety to persons or animals, the Animal Control Officer shall destroy the animal after the seizure as the Animal Control Officer thinks fit without permitting any person to reclaim the animals and no damages or compensation may be recovered on account of such action.

19. An Animal Control Officer may seize an animal from anyone he/she has reasonable cause to believe is violating or is about to violate any of the provisions of this by-law.
20. Where the Animal Control Officer, after reasonable effort, is unable to seize an animal that is running at large contrary to the provisions of this by-law, the Animal Control Officer may destroy the animal.
21. No damages or compensation may be recovered as a result of the destruction of an animal by the Animal Control Officer pursuant to this section.

Animal Bites

22. Vicious animals are not permitted on the reserve.
23. A person or Animal Control Officer may kill a vicious animal which is running at large and is in the act of pursuing, attacking, injuring, damaging, killing or destroying:
 - (a) A person
 - (b) Another domestic animal
 - (c) A food cache, harness or other equipment; or
 - (d) Livestock.
24. If an animal is seized because it has inflicted an unprovoked attack upon an animal or human person, the Animal Control Officer may destroy the animal.
25. No damages or compensation may be recovered as a result of destroying an animal by a person or Animal Control Officer who is required to do so pursuant to this bylaw.
26. A written report of each such incident, as described in this section, shall be filed with the Council by the Animal Control Officer

Penalty

27. A person who commits an offence under this by-law is liable on summary conviction to a fines not exceeding \$1000 or to imprisonment for a term not exceeding 30 days, or both.



Severance

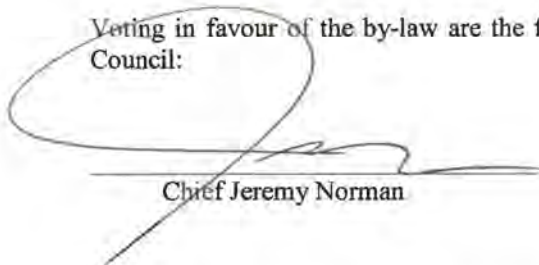
28. Should a court determine that a provision of this by-law is invalid for any reason, the provisions shall be severed from the by-law and the validity of the rest of the by-law shall not be affected.

Effective Date

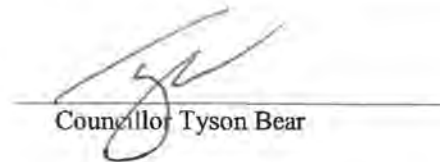
29. This bylaw comes into effect on the date the Council signs.

THIS BY-LAW IS made at a duly convened meeting of the Council of the Flying Dust First Nation this 8 day of April, 2021.

Voting in favour of the by-law are the following members of the Flying Dust First Nation Council:



Chief Jeremy Norman



Councillor Tyson Bear



Councillor Connie Derocher



Councillor Marie Gladue



Councillor Rubyn Norman

These being the majority of those members of the Council present at the above meeting of the Flying Dust First Nation Council.

The quorum of the Flying Dust First Nation Council is 3 members. The number of members of the Flying Dust First Nation Council present at the above dated meeting was 4.

Therefore, the *Flying Dust First Nation Animal Control Bylaw* is now in effect.



Land Codes and Laws under the First Nations Land Management Act

Textes législatifs édictés en vertu de la Loi sur la gestion des terres des premières nations

First Nation land codes and laws adopted under the First Nations Land Management Act.

Codes fonciers adoptés par les Premières Nations en vertu de la Loi sur la gestion des terres des premières nations et textes législatifs édictés en vertu des codes fonciers des Premières Nations.



Manitoba



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Opaskwayak Cree Nation Land Law

Land Law For Establishing a Land Authority

Enacted this 10th day of March, 2003
Amended and Revised on 23rd day of July, 2012

Land Law 2003/002
Amended: 2012/001

NEKANOOTĀWINEK - TIPĀNIMISOWIN



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Opaskwayak Cree Nation Land Law for Establishing a Land Authority

**LAND LAW
FOR ESTABLISHING A LAND AUTHORITY**

PREAMBLE

WHEREAS the Opaskwayak Cree Nation (OCN) entered into solemn Treaty arrangements with Her Majesty's Government of the Dominion of Canada by adhesion to *Treaty #5*;

AND WHEREAS the Opaskwayak Cree Nation did not through said Treaty give up their authority to be a self governing people;

AND WHEREAS the Opaskwayak Cree Nation has entered into the *Framework Agreement on First Nation Land Management* with Canada on February 12, 1996, as amended and as ratified on behalf of the Government of Canada by the *First Nation Land Management Act*, S.C. 1999, C.24;

AND WHEREAS the Opaskwayak Cree Nation had the option of withdrawing its lands from the land provisions of the *Indian Act* in order to exercise control and management over its lands and resources for the use and benefit of its members, rather than having its lands managed on its behalf by Canada;

AND WHEREAS the Opaskwayak Cree Nation, through a vote of its membership held on June 17, 18, 19, and 20, 2002, have enacted and ratified their own *Land Code*, for the purpose of setting out the principles, guidelines and processes by which Opaskwayak Cree Nation will exercise control and management over its lands and resources consistent with the *Framework Agreement on First Nation Land Management* and the *First Nation Land Management Act*;

AND WHEREAS the *Opaskwayak Cree Nation Land Code* took effect as of August 1, 2002 pursuant to the ratification of the membership of Opaskwayak Cree Nation;

AND WHEREAS the *Opaskwayak Cree Nation Land Code* authorizes the enactment of Land Laws, for the purpose of administration of lands and natural resources;

AND WHEREAS pursuant to Section 24 of the *Opaskwayak Cree Nation Land Code*, Chief and Council has enacted this Land Law for Establishing a Land Authority;

AND WHEREAS pursuant to Section 28.1 of this Land Law states "A recommendation from the Land Authority and/or Chief and Council, shall be required, before an amendmet can be made to this Law. Chief and Council may upon consultation through public meetings with the OCN Citizens, amend or enact further Land Laws within the jurisdiction of Council";

Opaskwayak Cree Nation Land Law for Establishing a Land Authority

AND WHEREAS nothing in this Land Law shall alter, diminish, abrogate, derogate or breach the treaty and/or aboriginal rights of the Opaskwayak Cree Nation or its Citizens;

AND WHEREAS Chief and Council has deemed it necessary to amend the *Land Law for Establishing a Land Authority* and that consultation meetings were held pursuant to Section 28.1 of this Land Law;

THEREFORE IT IS HEREBY ENACTED that pursuant to Section 7.9 of the *Opaskwayak Cree Nation Land Code* by an absolute majority of Chief and Council at a duly convened meeting which was open to OCN Citizens, this “Land Law for Establishing a Land Authority” constitutes the Land Authority for Opaskwayak Cree Nation to administer, monitor, enforce, and assess levies, charges of rental or fees, and compliance issues against Interests and Licences located on Opaskwayak Cree Nation Lands as are required from time to time.

AND FURTHER THAT this Land Law for Establishing a Land Authority has been amended as of July 23, 2012;

1. Name

Title of the Land Law

1.1 This Land Law shall hereinafter be known as the “*Land Law for Establishing a Land Authority*,” or “Land Authority,” for short.

2. Interpretation

Definitions

2.1 “Appeal Panel” means a panel established by Chief and Council to hear complaints or contentious issues and render a decision on an appeal, Chief and Council and the Land Authority shall be informed of the outcome;

“Chief and Council” or “Council” means the members of the Chief and Council of the Opaskwayak Cree Nation acting collectively for the benefit of its members;

“Elder” means an elder that sits on the Council of Elders and appointed by Chief and Council to provide advice and spiritual guidance;

“Eligible Voter” means for the purpose of voting in respect to land matters under this Land Law, a OCN Citizen of Opaskwayak Cree Nation who has attained the age of 18 years, on or before the day of the vote;



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

“Immediate Relative” includes spouse (legal or common law); child (natural or custom/adopted); parent or stepparent; brother/sister or stepbrother/stepsister (natural or custom/ adopted);

“Interest” means any interest, rights or estate of any nature in or to that land, including lease, easement, right of way, permits, servitude, or profit à prendre, but does not include title to the land;

“Land Authority” means the executive body that set out the principles, guidelines, rules, procedures and processes by which Opaskwayak Cree Nation will exercise control and management over its lands and resources consistent with the *Framework Agreement on First Nation Land Management* and the *First Nation Land Management Act*;

“Lands Division” means the administration office for land issues;

“Land Law” means any Land Law enacted pursuant to *OCN Land Code*;

“License” means any right of use or occupation on OCN Lands other than an Interest;

“Land Authority Member” means a member of the Land Authority, either appointed by Council or elected, to take office as a Land Authority Member of the Land Authority;

“OCN Citizens” means a person whose name appears on Opaskwayak Cree Nation membership list (opaskwayak kowtukisochik).

“OCN” or “Opaskwayak Cree Nation” means the collective body of OCN Citizens governed by a Chief and Council exercising collective and individual rights for Opaskwayak Cree Nation, including inherent rights to self government, and signatory to *Treaty #5*;

“OCN Lands” means all those lands referred to in the *OCN Land Code*, including all the interests, rights and resources that belong to those lands;

“*OCN Land Code*” means the *Opaskwayak Cree Nation Land Code* enacted by the eligible registered voting OCN Citizens;

“Resolution” or “Band Council Resolution” means a written resolution signed by Chief and Council giving consent and approval on land matters.

“Youth” means a youth who has been elected member of the Junior Chief and Council to provide advice from the youth’s prospective.



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

Paramountcy

- 2.2** For greater certainty, terms shall have the meaning or definitions attributed to them in the *Framework Agreement on First Nation Land Management* and/or the *First Nations Land Management Act*, and/or the *OCN Land Code* and/or the *Individual Transfer Agreement*, except where same conflict with a meaning set out herein.

Gender

- 2.3** Wherever words importing the singular include the plural and vice versa, words importing one gender include the other gender and words importing individuals include corporations and other like bodies and vice versa.

Headings

- 2.4** The headings used in this Land Law have been inserted for convenience only and shall not be used in the interpretation of any of the Section hereof.

Calendar Days

- 2.5** Any reference in this Land Law dealing with time frames such as days shall be calendar days.

3. Council Authorized

Council Authority

- 3.1** The Council is hereby authorized to enact and to enter into such agreements and declarations at its sole discretion it deems appropriate to maintain, operate and give effect to the actions, operations and decisions of the Land Authority, to serve the needs of OCN Citizens.

4. Structure

Governing Structure

- 4.1** The Land Authority is the executive body of the Lands Division, reporting to the Chief and Council and the OCN Citizens. The Land Authority is responsible for:
- (a) the implementation of the *OCN Land Code*;
 - (b) the development and implementation of Land Laws, regulations, and policies;



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

- (c) the governance of land related matters; and
- (d) the enforcement of enacted Land Laws, regulations and policies relating to land.

Land Division

- 4.2 Land Manager is the senior manager responsible for the day to day operations, of the Lands Division administration and management of lands and resources of Opaskwayak Cree Nation and is responsible for reporting to the Land Authority on a monthly basis.

Land Division Staff

- 4.3 Land Division Staff are additional staff required to ensure that operations of the Lands Division are maintained in an effective and efficient manner as directed by the Land Manager.

Head Office

- 4.4 The head office of the Land Authority will be at Opaskwayak Cree Nation.

5. Chief and Council

Powers and Duties

- 5.1 The Chief and Council, pursuant to authority granted in the *OCN Land Code*, shall exercise the following powers and duties:
- (a) shall appoint by motion, two (2) Land Authority Members shall be selected from the sitting membership of the Chief and Council, to sit until replaced by motion of Chief and Council, or until their term of office as members of Chief and Council expires;
 - (b) shall appoint by motion a non-voting, ex-officio Land Authority Member selected from the sitting OCN Junior Chief and Council as the Youth representative, until their term of office as a member of the Junior Chief and Council expires;
 - (c) shall appoint by motion a non-voting, ex-officio, Land Authority Member selected from the Council of Elders as Elder representative.
 - (d) shall acknowledge suspension of a Land Authority Member of the Land Authority;

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- (e) shall oversee the actions of the Land Authority to ensure that the Land Authority Members act prudently, reasonably, and at all times abide by the principles and provisions of this Land Law;
- (f) to review annual report submitted by the Land Authority;
- (g) act in place of the the Land Authority, where the Land Authority are unable to act by reason of conflict of interest, gross malfeasance, dereliction of duty, financial insolvency or failure to adhere to and follow this Land Law;
- (h) may from time to time, make recommendations to the Land Authority with respect to the operation and management of the Land Authority,
- (i) may from time to time or delegate the Land Authority to prepare and recommend Land Laws that would require enactment,
- (j) will be responsible for enacting all Land Laws, pursuant to Section 6 of the *OCN Land Code* and Council shall participate in any community approval meeting process requiring their attendance;
- (k) upon recommendation from the Land Authority, Chief and Council will give final approval for the Land Authority and Lands Division budget, pursuant to Section 19.8 of the *OCN Land Code*;
- (l) will make available to the OCN Citizens an audit report and information regarding land activities, at Council's annual community meeting;
- (m) approve any further amendments to this Land Law, such amendments shall include a consultation process with OCN Citizens by way of a community meeting, prior to the final approval by an absolute majority of Council;

for purposes of this Land Law, it shall be understood that the rights and powers of Chief and Council, shall be exercised through an absolute majority of Chief and Council.

6. Land Authority

Functions

6.1 The functions of the Land Division shall be managed by the Land Authority.

Composition

6.2 The Land Authority will comprise of:



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- (a) four (4) voting Land Authority Members elected in accordance with the *Land Authority Regulation*;
- (b) two (2) voting Land Authority Members appointed by Chief and Council in accordance with this Land Law;
- (c) an Elder, appointed by Chief and Council, as an ex-officio Land Authority Member in accordance with this Land Law; and
- (d) an Youth, appointed by Chief and Council, as an ex-officio Land Authority Member in accordance with this Land Law.

Term

6.3 The term of office of the Land Authority Members shall be:

- (a) voting Land Authority Members appointed by Chief and Council, shall be for a term not exceeding the term of the office in which they are sitting as Council members;
- (b) voting elected Land Authority Members shall be for a term of four (4) years;
- (c) the ex-officio Youth Land Authority Member appointed by Chief and Council, shall be for a term not exceeding the term of the office in which they are sitting, and
- (d) the Elder(s) shall sit as an ex-officio Land Authority Member.

Vacancy

6.4 When a position of a Land Authority Member becomes vacant, the position may be filled through the following method for:

- (a) the Councillor appointed to the position of Land Authority Member, the position shall be filled by Council, appointing another Councillor to the vacant position and shall hold that office for the unexpired portion of the term;
- (b) elected Land Authority Member, where there is a vacancy, a by-election shall be called if there is more than ten (10) months remaining in the term and the newly elected Land Authority Member will hold the office for the unexpired portion of the term;
- (c) the youth appointed Land Authority Member, the position shall be filled by Council appointing another Youth from the Junior Chief and Council to the vacant position and shall hold that office for the unexpired portion of the term;



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- (d) the Elder, the position of a new Elder will be by appointment from time to time, by Council.

Honorarium

- 6.5** Honorarium may be awarded in accordance with financial policies adopted by the Land Authority and subject to the availability of funds within the annual operating budget.

Land Authority Members

- 6.6** The Land Authority Members must be a voting OCN Citizen.

Off-Reserve Land Authority Member

- 6.7** The Land Authority Members living off OCN Lands; must upon being elected, reside within a fifty (50) kilometre radius of OCN Reserve 21E.

Reside on OCN Lands

- 6.8** The majority of the Land Authority Members must reside on OCN Lands.

Eligibility to sit

- 6.9** Pursuant to the *OCN Land Code*, to be eligible to sit as a Land Authority Member:
- (a) no Immediate Relative can sit as a Land Authority Member;
 - (b) must not be an employee of the Lands Division;
 - (c) not have been convicted by way of indictment within five (5) years prior to their nomination excluding convictions arising from assertion of aboriginal and treaty rights or title;
 - (d) have no claims filed for bankruptcy or be under the supervision of a trustee in bankruptcy;
 - (e) not have been convicted of a corrupt or fraudulent practice in connection with an election, including accepting a bribe, dishonesty or wrongful conduct.

Stepping down as
Land Authority Member

- 6.10** In the event of a Chief and Council election, an elected Land Authority Member, has been declared as Chief or Councillor, that Land Authority Member pursuant to Section 19.1 (e) of this Land Law will have ceased their position as Land Authority Member.

Opaskwayak Cree Nation Land Law for Establishing a Land Authority

Declaration of Acceptance

6.11 Upon being nominated as a candidate, each nominee shall sign a declaration of acceptance form in which they swear that they meet the requirements set out in Section 6.9 of this Land Law. If a declaration of acceptance is not signed by the candidate, their name will not be placed on the ballot for voting purposes during the election process.

7. Election of Land Authority

Regulation

7.1 The Chief and Council has adopted *OCN Land Authority Election Regulation* for procedures for holding an election or by-election for the Land Authority Member and those regulations shall consist of:

- (a) appointment of electoral officer and deputies;
- (b) process prior to and during nomination meeting;
- (c) reports from the nomination meeting
- (d) process for mail out ballots; and/or advance polling station;
- (e) process for election day and counting of votes;
- (f) declaration of elected Land Authority Members;
- (g) reports from the election;
- (h) appeal process;
- (i) by-election process; and
- (j) amendment process.

Eligible OCN Citizens

7.2 To be eligible to participate in the election process for the Land Authority, an OCN Citizen must be of the full age of eighteen (18) and must be a registered Eligible Voter, on or before the date in which either the nomination meeting and/or election are to be held.

Requirement for Candidates

7.3 To be eligible as a candidate during the election process, a nominee must comply with Section 6.9 of this Land Law.



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Term of Office

- 7.4** The term of office for the elected Land Authority Members will be for a period of four (4) years commencing on May 20 of the year in which a General Election is held.

Oath of Office

- 7.5** The eligible OCN Citizen elected or appointed to the Land Authority, shall, before assuming the duties of the office, make an affidavit of qualification and take the oath of office in a form to be prescribed by Land Authority.

8. Duties of the Land Authority

Duties

- 8.1** The Land Authority, shall, through its Land Authority Members and Lands Division staff, be responsible for the overall administration and maintenance of the Land Authority and without restricting the generality of the foregoing, shall be responsible specifically to:
- (a) oversee OCN Lands management in accordance with the terms and conditions of the *OCN Land Code*;
 - (b) assist with the development and implementation of the land administration system;
 - (c) advise Chief and Council and its staff on matters respecting OCN Lands;
 - (d) develop and maintain a Lands Registry System to organize and record Interests and Licenses in OCN Lands and ensure that duplicate transactions are forwarded to the First Nation Lands Registry in Ottawa;
 - (e) develop and consult with OCN Citizens to recommend Land Laws, as may be directed by Chief and Council, the OCN Citizens, or as required by circumstances;
 - (f) establish mandatory standards, criteria and forms for Interests and Licenses in OCN Lands and receive approval of those standards from Council;
 - (g) approve and recommend to Council models of new leases, permits, licences, agreements, forms and precedents, and such other records and procedures as may be required;
 - (h) maintain a register for all Land Laws, etc. with the assistance of the Land Division staff;



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- (i) develop operating procedures and policies for the Land Authority regarding the administration of lands;
- (j) ratify and/or adopt by motion pre-existing administrative, personnel, financial, other policies and operating procedures until such time as the Land Authority creates their own;
- (k) develop, approve and recommend annual capital and operating budgets, as per OCN's *Financial Policy*, for review by Chief and Council for final approval;
- (l) spend money, and acquire and dispose of, and manage all chattels or real property, as set out in budgets approved by the Land Authority;
- (m) borrow money upon the approval of Chief and Council;
- (n) receive, review, approve and provide to Council and OCN Citizens an annual report on the activities and finances of the Land Authority;
- (o) supervise and monitor properties, programs and policies, and if deemed necessary, enforce policies or regulations in accordance with the policies of OCN;
- (p) approve, allocate, and administer permits, leases and licenses;
- (q) execute permits, leases and licenses which Chief and Council by "*Land Law for Governing the Use and Occupancy of OCN Lands*" as delegated to the Land Authority to execute on behalf of Chief and Council;
- (r) participate in the hiring of the Land Division staff and other contract positions as it deems necessary and will be in accordance with OCN's Personnel Policy;
- (s) from time to time assist in the dispute mechanisms pursuant to OCN *Land Code* where required;
- (t) consult and maintain communication with OCN Citizens, and to receive and respond to requests of OCN Citizens with respect to the maintenance, operation, administration of the Land Authority;
- (u) oversee community approval processes of enacting a Land Law which requires community approval.



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

Delegation Signing Authority

- 8.2** The "*Land Law for Governing the Use and Occupancy of OCN Lands*", outlines the signing officers that Chief and Council delegates for certain types of signing authority to the Land Authority or the Land Manager who will be the representative acting on behalf of Opaskwayak Cree Nation Chief and Council. These land transactions may include leases, permits, licences and agreements for a specific length of time or specific terms and conditions.

Execution of Transactions

- 8.3** Upon approval of granting an Interest or License in OCN Lands, the Land Authority and Lands Division staff shall ensure that the land transaction is executed by the approved signing authorities.

9. Meetings

Initial Meeting

- 9.1** At the initial meeting after the Land Authority election, the Land Authority shall:
- (a) select by motion from its voting Land Authority Members, a Chairperson and a Vice-Chairperson; and
 - (b) designate signing authorities for specified and general purposes, including financial, banking matters, issuance and execution of specific land transactions.

Regular Meetings

- 9.2** The Land Authority will meet once a month, a minimum of twelve (12) regular meetings in a one (1) year period.

Notice of Meetings

- 9.3** Prior to holding a regular meeting, at least twenty-four (24) hours notice shall be given to the Land Authority Members informing them of the place, time and date of the meeting. Notice may be given by mail, fax, electronically or phone whichever method is acceptable to the Land Authority Members.

Special Meetings

- 9.4** If a special meeting of the Land Authority is called, the Land Authority Members shall receive notice, twenty-four (24) hours prior to the meeting stating the time, date, place and purpose of the special meeting. At a special meeting, no other matter shall be dealt with, except that purpose specified.

Opaskwayak Cree Nation Land Law for Establishing a Land Authority

Decision at a Special meeting

- 9.5** A decision, motion, or resolution of a special meeting of the Land Authority shall be presented as information at the next regular Land Authority meeting.

Annual Meeting

- 9.6** In addition to the regular and special meetings, the Land Authority shall hold an annual meeting for the purpose of reviewing and passing the annual report, and may do so in conjunction with OCN's annual meeting.

Quorum

- 9.7** The quorum to hold a meeting will be a minimum of three (3) Land Authority Members in attendance.

Waiver

- 9.8** Notwithstanding any of the above, a quorum of the Land Authority, may by motion, waive any technical defect or invalidity of notice or procedure.

Conduct Meeting

- 9.9** The Land Authority will make rules for holding Land Authority meetings. These procedures will be consistent with those established by Chief and Council.

10. Chairperson

Chairperson

- 10.1** The Land Authority Chairperson shall preside over the meeting and shall not vote unless there is a tie, then the Chairperson may cast a vote.

Vice-Chairperson

- 10.2** In the absence of the Chairperson at a Land Authority meeting the Vice-Chairperson shall act as Chair.

Alternate Chairman

- 10.3** If only three (3) Land Authority Members are in attendance at a meeting, the Land Authority Members may appoint a staff member as alternate Chairperson for the duration of the meeting. This would allow for a quorum to proceed with the Land Authority meeting. The alternate Chairperson will not be able to cast a vote.

Opaskwayak Cree Nation Land Law for Establishing a Land Authority

11. Portfolios

Assign Portfolios

- 11.1** In order to further the effective management of the Land Authority and to maximize the efficient use of time and resources, the Land Authority is authorized to assign portfolios to individual Land Authority Members with respect to different aspects of the operations and mandate.

12. Committees

Create Committees

- 12.1** The Land Authority is authorized to create committees, to negotiate on behalf of the Land Authority to undertake specific tasks, or to provide assistance and advice upon specific aspects of the Land Authority, its services, programs and mandates.

Term of Committee

- 12.2** Committees may be created by the Land Authority for such duration, including permanent or standing committees, and with such mandates or duties as the Land Authority sees fit.

Chair of Committee

- 12.3** The Chairperson of the committee shall be one (1) of the Land Authority Members and will make reports to the Land Authority upon request.

Committee Membership

- 12.4** Committee membership shall be appointed by the Land Authority. The membership of any committee shall be chosen from the OCN Citizens who are eighteen (18) years of age or older. The Land Authority shall determine the amount of members required to constitute the committee.

Procedures

- 12.5** The Land Authority shall have the right to determine the operating procedures of the committee, including whether the committee operates by vote of committee membership, or by decision of the committee Chairperson.

Honorarium

- 12.6** Committee members may from time to time be entitled to honorarium depending on the terms of reference for that committee and depending on availability of funds.



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

13. Annual Report

Annual Report

- 13.1** The Land Authority shall prepare an annual report pursuant to Sections 22.1 and 22.2 of the *OCN Land Code*, and the report will be made available to Chief and Council for presentation at a community meeting, upon request.

14. Auditors Report

Retain Auditor

- 14.1** The Chief and Council shall retain an auditor each year to prepare an audited financial statement of the Land Authority, a copy to be presented to Chief and Council and made available to OCN Citizens at a community meeting.

Auditors Report

- 14.2** Pursuant to Section 21.5 of the *OCN Land Code*, the auditor shall, within 120 days after the end of OCN's fiscal year, prepare and submit to Chief and Council, a report on OCN's Land Authority financial statements, stating whether, in the opinion of the auditor, the financial statements are presented fairly and the financial position of Opaskwayak Cree Nation.

Report to OCN Citizens

- 14.3** Pursuant to Section 21.7 of the *OCN Land Code*, the Chief and Council along with the Chairperson of the Land Authority shall present or make available, the auditor's report to OCN Citizens.

Time frames

- 14.4** Upon Chief and Council approval of the audit the Land Authority shall make every effort to conform with the time frame set in accordance with of this Land Law.

15. Annual Budget

Prepare Budget

- 15.1** The Land Authority shall draft the annual Lands budget for Council's approval at least thirty (30) days prior to new fiscal year. The budget approval, shall be in accordance with OCN Finance Policy.



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

If no Budget

- 15.2** If Chief and Council has not adopted a lands budget for a fiscal year prior to the beginning of that fiscal year, the lands budget and any supplementary lands budget of the previous fiscal year will apply until a new lands budget is adopted.

Supplementary Budget

- 15.3** If the Land Authority and Chief and Council deems it necessary, it may, in the course of the fiscal year, adopt supplementary budgets for that fiscal year.

16. Policies and Procedures

Policies and Procedures

- 16.1** The Land Authority, subject to this Land Law, may from time to time approve and enact, adopt or incorporate, amend and revise written policies and procedures, or policy manual or manuals, for the governance and administration of every aspect of the Land Authority.

17. Conflict of Interest

Guidelines

- 17.1** The Land Authority may determine conflict of interest guidelines and requirements in accordance with the following principles:

- (a) Employees - Lands staff shall not be eligible to sit as a Land Authority Member;
- (b) Disclosure of a Conflict of Interest - may include, but not limited to issues, arising directly or indirectly, actual or potential interest, obligations, assets, or business, either directly on their own behalf or indirectly through a business associate, or Immediate Relative which may conflict with the Land Authority Member's obligations and duties to the Land Authority, hereinafter known as an actual or potential "Conflict of Interest", at the time of their becoming aware of it:

therefore all Land Authority Members shall disclose at the meeting, prior to addressing the issue, that he may have a conflict of interest and the disclosure will be noted in the minutes, and the Land Authority Member in conflict, shall not participate or vote and shall excuse himself from the meeting where a disclosure was noted.



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

- (c) Failure to Disclose - a Land Authority Member who knowingly fails to disclose such a conflict of interest may be subject to penalties as the Land Authority may find to be appropriate, which may include the suspension of the Land Authority Member from the Land Authority in accordance with Section 18 of this Land Law;
- (d) Outside Disclosure - any other person or party may, in writing, notify the Land Authority of an actual or potential conflict of interest of any Land Authority Member;
- (e) Land Authority Review - on receiving notice in writing or verbal of an actual or potential conflict of interest, the Land Authority shall:
 - (i) review the matter and determine whether a conflict of interest exists;
 - (ii) advise the affected Land Authority Member of such decision; and
 - (iii) with regard to a conflict of interest may take such measures as they deem necessary to safeguard the interests of the Land Authority which may include suspension or restrictions of rights and privileges normally accorded to a Land Authority Member;
- (f) Quorum - where by reason of an exclusion due to conflict of interest the number of Land Authority Members remaining would not constitute a quorum, then the matter under consideration shall be tabled until such time as sufficient number of Land Authority Members are present without conflict of interest to constitute a quorum or the issue can be presented to Chief and Council.
- (g) Appeal - Chief and Council shall establish and designate an Appeal Panel which may hear the issue if:
 - (i) the Land Authority is unable to determine whether or not a conflict of interest exists,
 - (ii) there is no quorum of the Land Authority able to render a decision; or
 - (iii) a Land Authority Member is not satisfied with the determination of the Land Authority;

upon reviewing the issue, the Appeal Panel shall render a discussion and their decision shall be final and binding as to the conflict of interest. The Chief and Council, Land Authority and the Land Authority Member will be informed of the Appeal Panel's ruling.



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

18. Discipline and Suspension of a Land Authority Member

Discipline Measures

18.1 Discipline of a Land Authority Member by the Land Authority, may include the following measures:

- (a) the Chairperson of the Land Authority at the time of the discussions, shall provide a formal reprimand and/or warning to the Land Authority Member which will be recorded in the minutes;
- (b) suspension of the Land Authority Member from the Land Authority;
- (c) suspend the Land Authority Member from an assigned portfolio of the Land Authority;
- (d) suspension or restriction, for a specified period, with specified rights and privileges normally accorded to a Land Authority Member for a period not to exceed six (6) months;
- (e) a forfeiture, reduction or adjustment in honorarium normally payable.

Setting up an Appeal Panel

18.2 The Appeal Panel may discipline or suspend any of the Land Authority Members for cause in the event that the Land Authority Member is not satisfied with the decision of the Land Authority, in accordance with the following procedures:

- (a) a complaint and/or appeal regarding a Land Authority Member may be made in writing to the Chief by any person, with respect to the conduct, actions or statement of a Land Authority Member;
- (b) the Chief shall report to Council and give notice that there is a dispute;
- (c) Council will review the complaint and if it is found that action is required, Council will send the issue to an Appeal Panel;
- (d) the Appeal Panel shall review the complaint, and any supporting evidence or testimony, at a special meeting called for that purpose;
- (e) where such complaint is made, a copy of the complaint and any background material shall be provided to each member of the Appeal Panel;
- (f) the notice of Appeal Panel review shall be given to the Land Authority Member who is the subject of the complaint from the Chief's office and such notice shall specify the date, time and place;



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

- (g) the Land Authority Member who is the subject of the complaint may attend the meeting to reply to the complaint and any evidence or testimony in support of the complaint, and may put forward supporting evidence or testimony in his favour;
- (h) the Appeal Panel shall then determine whether to discipline or suspend the Land Authority Member who is the subject of the complaint, and shall render a decision and such decision will be forwarded to Chief and Council and the Land Authority;
- (i) the Land Authority Member who is the subject of the complaint shall be notified in writing of the particulars of any discipline or suspension imposed, and such decision shall be final.

Appeal of Suspension

18.3 A Land Authority Member may be suspended for just cause including but not restricted to: "Dereliction of Duty", "Disclosure of Confidential Information", "Acting in a Conflict of Interest", or other activity will be in accordance with the following procedures:

- (a) for a case of "just cause", the Land Authority Member shall receive a notice in writing, of the complaint and a hearing date of the Appeal Panel;
- (b) a hearing will be, in accordance with principles of fairness and natural justice, where it may receive and consider evidence, testimony, documents and materials with respect to the charges;
- (c) at the hearing the Land Authority Member shall be allowed to attend, respond to charges and evidence, and bring evidence or materials forward to his defense;
- (d) after due consideration in the hearing, the Appeal Panel shall vote by way of a secret ballot on the question of the suspension of the Land Authority Member;
- (e) the result of the vote shall be entered into the minutes, and shall be provided to the Land Authority Member by notice in writing and if the vote determines there is just cause, the Land Authority Member shall be deemed to be suspended from their position;
- (f) there shall be no appeal from a decision of the Appeal Panel with regards to the suspension of a Land Authority Member, the decision shall be binding.



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

Automatic Suspension

18.4 Notwithstanding any other provision in this Land Law, any Land Authority Member charged with an indictable criminal offence involving drugs, sexual abuse or fraud, shall be suspended automatically, until such time as the outstanding charges have been resolved.

19. Termination of a Land Authority Member

Ceased to be Director

19.1 A Land Authority Member shall be deemed to have ceased their position upon:

- (a) death;
- (b) failing to attend three (3) or more consecutive meetings without a valid reason;
- (c) becoming an employee of the Lands Division;
- (d) resignation in writing;
- (e) a Land Authority Member becoming an elected member of Chief or Council;
- (f) a Land Authority Member has moved out of the 50 km radius, pursuant to Section 6.7;
- (g) a Land Authority Member has moved off OCN Lands and there is no longer a majority of Land Authority Member residing on ON Lands, pursuant to Section 6.8; or
- (f) conviction of any indictable criminal offence.

Vacancy

19.2 Upon termination of a Land Authority Member there will be a vacancy, and such vacancy shall be filled pursuant to Section 6.4 of this Land Law.

20. Repealed



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

21. Duties of the Land Manager

Duties

21.1 The duties of the Land Manager, shall be the day to day administration and operations of the Land Authority, as the senior manager of the Land Division and reporting to and receiving direction from the Land Authority. The duties of the Land Manager shall:

- (a) work with the Land Authority to establish and achieve the Land Authority's goals, objectives and priorities;
- (b) ensure effective, smooth operation of the Land Authority that is in harmony with the vision, mission and philosophy of the *OCN Land Code*;
- (c) develop an annual operating plan and strategies which will include short and long range goals and objectives for all aspects of the Land Authority;
- (d) create and document office or administrative policies and procedures, and review administrative policies and procedures from time to time as required and/or recommend ratification of policies and procedures which are currently in place that may affect the Land Authority or Lands staff;
- (e) prioritize and delegate duties where necessary, so as to ensure effective operation and management of the Land Authority and the reasonable and timely implementation of all of the Land Manager's obligations;
- (f) attend Land Authority meetings in their entirety and if unable to attend delegate another staff member to attend;
- (g) report and act as a liason to:
 - (i) Chief and Council and provide information, as requested to Council and OCN Citizens;
 - (ii) senior managers within OCN and attend management meetings; and
 - (iii) Land Authority;
- (h) supervise and oversee:
 - (i) the development and drafting process of any new or amendments of Land Laws, regulations and policies;
 - (ii) any approved community consultation process outlined in Section 7.6 of the *OCN Land Code* ;



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

- (iii) presentation of proposed Land Law, regulation and/or policy to the Land Authority for their approval and recommendation to Chief and Council;
- (iv) the presentation for enactment and or ratification of Land Law, regulation and/or policy to Chief and Council;
- (i) monitor and ensure that compliance and implementation of any Land Law, Resolution, policy and/or operating procedures are in compliance;
- (j) prepare the Land Authority's annual operating and capital budgets;
- (j) manage the Land Authority's approved annual operating budgets;
- (k) monitor and report to the Land Authority regarding the operations, activities, programs, services, projects, financial status, and financial activities of the Land Authority;
- (l) be responsible for signing "Application for Registration Form" to be sent to Registry;
- (m) execute documents delegated by "*Land Law for Governing the Use and Occupancy of OCN Lands*" on behalf of OCN;
- (n) upon a traditional interest claim, the Land Manager may assist the OCN Citizens in the preparation and filing of a written claim;
- (o) attend meetings with entities and departments of OCN to ensure the entities and departments are educated and are in compliance with *OCN Land Code* and Land Laws;
- (p) ensure compliance with agreements or arrangements:
 - (i) between outside third parties and the Land Authority;
 - (ii) by participating in negotiations between external agencies on outstanding issues, as outlined in the *Individual Transfer Agreement* annexes; and
 - (iii) by monitoring transfer of payments from Canada and any agreements entered into relating to OCN Lands;
- (q) assist in hiring of Lands staff, in accordance with the OCN Land Authority Personnel Policy;



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

- (r) supervise and evaluate Lands staff, and where appropriate, to undertake disciplinary actions with respect to all Lands staff, in accordance with Land Authority and OCN personnel policies and in accordance with applicable labour legislation or regulations;
- (s) establish and maintain close liaison with external organizations related to the operation of the Land Authority as may be required or desirable from time to time;
- (t) promote community relations, including community meetings, regular contacts with OCN Citizens, with radio and print media, via press releases, press kits, phone contacts, contributions or promotional activities to develop and maintain a high public profile and positive image for the Land Authority, in consultation with the Land Authority;
- (u) enter into negotiations and contracts with outside third parties, in accordance with terms of policies or budgets, or as approved by Council, or otherwise in accordance with the *OCN Land Code* to facilitate promotion, maintenance, operation or administration of the Land Authority;
- (v) attend meetings, as may be required from time to time, with the Land Advisory Board, the National Lands Association and the Manitoba Uske as a technical representative from OCN Lands; and
- (w) perform other related duties assigned by the Land Authority or Chief and Council as may from time to time direct.

22. Land Division Staff

Positions

- 22.1** From time to time, the Land Authority may create other employment positions, as required. Where such additional employment positions are created, the Land Authority shall adopt terms of reference for the position, which shall include designating supervising positions, reporting requirements, and job descriptions. The position will be staffed as per OCN's Personnel Policy or until the Land Authority enacts their own Personnel Policy.

Precedence

- 22.2** Where there is a conflict between duties or responsibilities provided for in this or any Land Law or Resolution, this Land Law shall take precedence



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

23. Protection of Land Authority Members

Liability Protection

23.1 No Land Authority Members shall be liable for:

- (a) the acts, omissions or negligences of the Land Authority Members in the performance of their obligations and duties as Land Authority Members which occurred before they became a Land Authority Member or which occurred after they ceased to be a Land Authority Member or during service;
- (b) joining in any receipt or act for conformity;
- (c) any loss, damage or expense happening to the Land Authority through the insufficiency or deficiency to title to any property acquired, administered or registered with the Land Authority ;
- (d) the insufficiency or deficiency of any security upon which any of the monies of the Land Authority are placed or invested;
- (e) any loss or damage arising from the bankruptcy, insolvency or tortuous act of any person, firm or corporation, including any firm, person or corporation with which any monies, securities or effects shall be deposited or lodged;
- (f) any loss, conversion, misapplication or misappropriation of or any damage resulting from any dealings with any monies, securities or other assets belonging to the Land Authority;
- (g) any other loss, damage or misfortune whatsoever; and

unless the above shall happen by their failure to exercise the powers and to discharge the duties of their office of trust honestly, in good faith and in the best interests of the Land Authority, and to exercise the degree of care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

Indemnified

23.2 Subject to the provisions of this Land Law and within the limits of the coverage of insurance referred to herein, every Land Authority Member, their heirs, executors, administrators, other legal personal representatives, and persons acting on the instruction of the Land Authority shall be indemnified by the Land Authority for:

- (a) any liabilities, costs, charges and expenses that they sustain or incur in respect of any action, suit or proceeding that is proposed or commenced against them in respect of the bona fide execution of the duties of their office; and



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

- (b) all other charges and expenses which they sustain or incur in respect of the affairs of the Land Authority, as approved by the Land Authority;

unless the above shall happen by their failure to exercise the powers and to discharge the duties of their office of trust honestly, in good faith and in the best interests of the Land Authority, and to exercise the degree of care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

24. Insurance

Purchase of Insurance

24.1 Opaskwayak Cree Nation may purchase insurance, which may include primary coverage for the Land Authority, Members, Land Manager, Lands staff, facilities and equipment:

- (a) the Land Authority shall purchase insurance for motor vehicles owned by the Land Authority, or shall require insurance for motor vehicles owned by third parties, from the Manitoba Public Insurance Corporation and said insurance shall provide for not less than One Million (\$1,000,000.00) Dollars coverage per incident for personal injuries, death and dismemberment; and
- (b) the Land Authority may require professionals and contractors to maintain adequate insurance coverage through their professional or other associations.

25. Application

Shall Govern

25.1 This Land Law shall govern and apply to the operation and administration of the Land Authority and the Land Authority Members, Land Manager, officers, Lands staff, programs, services, operations and properties.

26. Incorporation by Reference

Inconsistent

26.1 Insofar as they are not consistent with this Land Law, policies or procedures developed, implemented or enacted pursuant to this Land Law, or any other Land Laws, Resolutions, regulations or policies of the Opaskwayak Cree Nation, relating or applicable to the operation, maintenance, administration of, or delivery of programs and services by the Land Authority, are hereby incorporated as part of this Land Law and may be enforced as part of this Land Law.



Opaskwayak Cree Nation Land Law for Establishing a Land Authority

27. Severability

Jurisdiction

27.1 In the event that a court of competent jurisdiction or other body with jurisdiction determines that any provision herein is unlawful or beyond the jurisdiction of the Council and/or the Government of Canada, said provision shall be severable from this Land Law and the remainder of the terms of this Land Law or any other Land Laws mentioned in the preamble and any regulations, policies and procedures thereunder or future Land Laws, shall remain in full force and effect.

28. Amendments and Enactments

Requirements

28.1 A recommendation from the Land Authority or Chief and Council, shall be required, before an amendment can be made to this Land Law. Chief and Council may upon consultation through public meetings with the OCN Citizens, amend or enact further Land Laws within the jurisdiction of Council.

Resolution

28.2 If any section of this Land Law requires amendment, that amendment will be made through a Resolution which stipulates the section of this Land Law that is being amended. A notice shall be provided to the community through the local newsletter "Natotawin", or other means that Chief and Council deem appropriate.

DONE AND PASSED by Board of Directors of the the Interim Land Authority at a meeting held on the 7th day of March, A.D. 2003.

APPROVED AND ENACTED by Chief and Council of Opaskwayak Cree Nation assembled on the 10th day of March, A.D. 2003.

AMENDMENTS AND REVISION OF THIS LAND LAW FOR ESTABLISHING A LAND AUTHORITY has been approved for recommendation to Chief and Council for approval for implementation on this 2nd day of May, 2012.

AMENDMENTS AND REVISION OF THIS LAND LAW FOR ESTABLISHING A LAND AUTHORITY has been approved for implementation by Chief and Council of Opaskwayak Cree Nation assembeled on the _____ day of _____, A.D. 2012.



**OPASKWAYAK CREE NATION
BAND COUNCIL RESOLUTION**

Chronological Number: 12-037
Date this 23rd day of JULY, 2012

AT A DULY CONVENED MEETING of the Chief and Council held in the Council Chambers on Opaskwayak Cree Nation Reserve 21E;






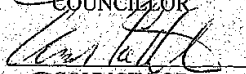


WHEREAS the Chief and Council of Opaskwayak Cree Nation has deemed it necessary to amend the Land Law for Establishing a Land Authority;

AND WHEREAS pursuant to Section 28.2 of the Land Law for Establishing a Land Authority amendments be approved by Resolution of Council;

AND WHEREAS the various sections of the Land Law for Establishing a Land Authority is being recommended for amendment and that community consultation meetings have been held on February 23, 2012 - Opaskwayak Cree Nation, March 1, 2012 - Winnipeg, April 12, 2012 - Cumberland House and April 26, 2012 - Opaskwayak Cree Nation;

AND WHEREAS Chief and Council has given 3 Readings to the amended Land Law for Establishing a Land Authority and is attached;

NOW THEREFORE BE IT RESOLVED THAT Chief and Council hereby approve the implementation of the amended Land Law for Establishing a Land Authority.

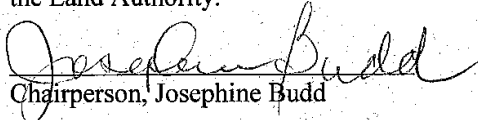
	CHIEF	
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	COUNCILLOR	

An Absolute Majority of Opaskwayak Cree Nation Chief and Council Consists of Seven (7)



March 10, 2003 “Opaskwayak Cree Nation Land Law for Establishing a Land Authority ” was approved and adopted by Chief and Council.

Amendments to the “Opaskwayak Cree Nation Land Law for Establishing a Land Authority Regulation” on May 2, 2012 AND HEREBY recommended to Chief and Council for approval by the Land Authority.


Chairperson, Josephine Budd

Vice-Chairperson, Peggy Lathlin

A. Ronny Constant

Lyle Crain

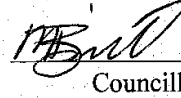
Terry Constant

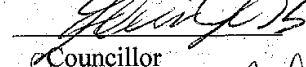
Jerry Henderson

Amendments to the “Opaskwayak Cree Nation Land Authority Regulation” IS HEREBY APPROVED AND ADOPTED by the Chief and Council of Opaskwayak Cree Nation at a duly convened meeting of Chief and Council, this 23rd day of July, 2012.

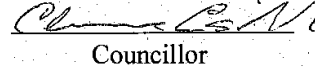

Councillor

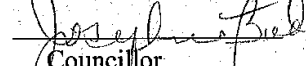
Chief


Councillor


Councillor


Councillor

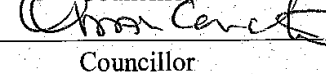

Councillor


Councillor


Councillor

Councillor

Councillor


Councillor

Councillor

Councillor

AN ABSOLUTE MAJORITY OF COUNCIL CONSIST OF SEVEN (7)



OPASKWAYAK CREE NATION

P.O. BOX 1000 : THE PAS, MANITOBA R9A 1L1

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ADMIN FAX NO. : 623-5263

CHIEF'S OFFICE FAX NO. : 623-3819

Opaskwayak Cree Nation Land Law

**Land Law
For Governing the Use and
Occupancy of OCN Lands**

Enacted this 11th day of August, 2003

Land Law 2003/003

NEKANOOTĀWINEK - TIPĀNIMISOWIN

Opaskwayak Cree Nation Land Law - 2003/003

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LAND LAW

For Governing the Use and Occupancy of OCN Lands

PREAMBLE

WHEREAS the Opaskwayak Cree Nation (OCN) entered into solemn Treaty arrangement with Her Majesty's Government of the Dominion of Canada by adhesion to *Treaty 5*;

AND WHEREAS the Opaskwayak Cree Nation did not through said Treaty give up their authority to be self-governing people;

AND WHEREAS the Opaskwayak Cree Nation has entered into the *Framework Agreement on First Nation Land Management* with Canada on February 12, 1996, as amended, and as ratified on behalf of the Government of Canada by the *First Nation Land Management Act*, S.C. 1999, C. 24;

AND WHEREAS the Opaskwayak Cree Nation had the option of withdrawing the provisions of land management from the *Indian Act* which sections are outlined in Section 38 of the *First Nation Land Management Act*;

AND WHEREAS by withdrawing from those provisions of the *Indian Act*, Opaskwayak Cree Nation through their Land Code has the authority and jurisdiction to exercise control and management over their lands and resources for the use and benefit of its citizens, rather than having their lands managed by Canada;

AND WHEREAS the title to OCN Lands listed in the *OCN Land Code* and the *Individual Transfer Agreement* between OCN and Canada will remain with Canada and will continue to be set apart for the use and benefit of OCN for which the land has been set apart;

AND WHEREAS the Opaskwayak Cree Nation, through ratification of their own Land Code on June 20, 2002, for purpose of setting out the principles, guidelines and processes by which OCN will exercise control and management over its lands and resources consistent with the *Framework Agreement on First Nation Land Management* and the *First Nation Land Management Act*;



Opaskwayak Cree Nation Land Law - 2003/003

AND WHEREAS the Opaskwayak Cree Nation Land Code took effect as of August 1, 2002 pursuant to the ratification of the citizens of Opaskwayak Cree Nation;

AND WHEREAS pursuant to Section 6.1 of the *Opaskwayak Cree Nation Land Code*, Land Laws may be enacted in relation to the development, conservation, protection, management and occupancy of OCN Lands;

AND WHEREAS the Chief and Council have deemed it necessary to enact a Land Law for governing the use and occupancy of OCN Lands relating to the administration of Leases, Permits, Social Use and Licenses;

AND WHEREAS nothing in this Land Law shall alter, diminish, abrogate, derogate or breach the Treaty and/or aboriginal rights of OCN or its citizens;

AND WHEREAS the Land Authority Board of Directors has approved this Land Law for recommendation for enactment by the Chief and Council on June 24, 2003;

THEREFORE IT IS HEREBY ENACTED by an absolute majority of Chief and Council of Opaskwayak Cree Nation at a duly convened meeting for the Land Law for Governing the Use and Occupancy of OCN Lands, and OCN shall administer and manage OCN Lands in accordance with this Land Law.

1. NAME

Title of This Land Law

- 1.1 This Land Law shall hereinafter be known as the "Land Law for Governing the Use and Occupancy of OCN Lands".

2. INTERPRETATIONS

Definitions

- 2.1 For the interpretation of this Land Law, the terms set out herein shall have the following meanings:

"Agreement" means any written arrangement made between two parties and agreed upon between the parties;



Opaskwayak Cree Nation Land Law - 2003/003

"Chief and Council" or "Council" means the members of the Chief and Council of the Opaskwayak Cree Nation acting collectively for the benefit of OCN Citizens;

"First Nation Land Registry System" means the registry system maintained by the Department of Indian and Northern Development pursuant to the *First Nation Land Management Act* Section 25;

"Interest" means any, interest, rights or estate of any nature in or to the land, including a lease, easement, right of way, servitude, or profit à prendre, but does not include title to the land in accordance with Section 1 of the *Framework Agreement on First Nation Land Management*, dated February 12, 1996;

"Land Authority" means the executive body that will facilitate present and future administration, management and land planning, and which is established by Land Law #2003/002, as amended from time to time;

"Land Law" means any Land Law enacted pursuant to the *OCN Land Code*, as amended from time to time;

"Land Manager" means the person designated to administer and carry out duties assigned under the Land Authority and this Land Law;

"Land Use Plan Policy" means the policy adopted by Council in 1980, and amendment in 1991, which OCN uses as a guide for allocating use of land;

"Lease" or Leasehold Interest" means the leasehold interest in OCN Lands, with the terms set out in writing which grants exclusive use during the term of the Lease for certain considerations, for a particular area, either pre-existing or issued by the Land Authority or Council which may include but not limited to residential, commercial, agricultural, recreational, mobile, OCN public Interest, purposes;

"License" means written permission to use, enter into or occupy OCN Lands other than an Interest;

"OCN Citizen" means a person whose name appears on Opaskwayak Cree Nation membership list or is entitled to appear and shall have the same meaning as OCN members as defined in the *OCN Land Code*;



Opaskwayak Cree Nation Land Law - 2003/003

"OCN" or "Opaskwayak Cree Nation" means the collective body of First Nation members governed by a Chief and Council exercising collective and individual rights as Opaskwayak Cree Nation, including inherent rights to self government, and as an entity, signatory to Treaty #5 and recognized as an Indian Band by the Department of Indian and Northern Affairs pursuant to the provisions of the *Indian Act*;

"OCN Land Code" means the Land Code ratified and enacted by the eligible registered voting OCN Citizens of Opaskwayak Cree Nation, as amended from time to time;

"OCN Land Registry" means the registry system in which OCN Land Laws, regulations, policies and documentation related to an Interest or License for the use of OCN Land will be maintained by Opaskwayak Cree Nation;

"OCN Lands" means all the lands referred to in the *OCN Land Code*, including all the interests, rights and resources belonging to those lands;

"Permit" means an interest granted to use, remove, occupy, or enter upon, which terms are set out in writing, and does not confer exclusive use for a particular area;

"Pre-Existing Interest" means any leases, permits, or interests granted or approved by Canada prior to the enactment and coming into force of the *OCN Land Code*;

"Resolution" or "Band Council Resolution" means a written resolution signed by Chief and Council giving consent and approval on a particular issue requiring approval from Chief and Council.

"Traditional Interest" or "Custom Allocation" means an unregistered interest in land that existed prior to August 1, 2002 and that is recognized by OCN as having an interest in the particular parcel of Land.

Paramountcy

- 2.2 For greater certainty, terms shall have the meaning or definitions attributed to them in the *Framework Agreement on First Nation Land Management* and/or the *First Nations Land Management Act*, and/or the *OCN Land Code* and/or the *Individual Transfer Agreement*, except where same conflict with a meaning set out herein.



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Gender

- 2.3 Wherever the singular and the masculine are used throughout this Land Law, the same shall be construed as meaning the plural, or the feminine or neuter where the context or the parties hereto so require.

3. AUTHORITY

Fair and Equitable

- 3.1 The Chief and Council and the Land Authority are committed to treating all Interest holders fairly and equitably when granting an Interest for use of OCN Lands, while at the same time, always taking into consideration the preservation and protection of OCN Lands.

Authority Criteria

- 3.2 This Land Law will set out and outline the guidelines and criteria that shall be adhered to by Chief and Council, the Land Authority, OCN Citizens, Interest holders, any and all users, occupiers or potential Interest holders.

Authority to Administer

- 3.3 In accordance with and subject to this Land Law, the Land Authority as delegates of Chief and Council, through Land Law 2003/002, shall have general authority and administration over all Interests and Licenses relating to OCN Lands issued pursuant to the *OCN Land Code*.

Exercise Authority

- 3.4 The Land Authority, as delegated by Council, shall have the authority to exercise rights and privileges of the lessor or permittor under any lease or permit, as conferred by any collateral agreement, and any implicit in, or arising out of each transaction relating to land.

Term of jurisdiction

- 3.5 The term over which the Land Authority shall have jurisdiction to exercise its rights and privileges under this Land Law shall be deemed to commence August 1, 2002, and shall continue until such time as the OCN Chief and Council rescinds this Land Law.



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Greater Certainty

- 3.6 For greater certainty to Section 3.6 to these Regulations, the Land Authority, prior to the enactment of this Land Law may:
- a. backdate agreements for land use to August 1, 2002 in order to legalize the land use;
 - b. ratify any land allocations made by the Interim Land Authority and have the authority to execute such agreements; or
 - c. grant any new land allocations, in principle, and ratify those allocation upon enactment of these Regulations.

4. PROCESSES

Harmony

- 4.1 The Chief and Council along with the Land Authority and its staff shall at all times while developing regulations, policies and procedures under this Land Law maintain balance and harmony with respect to traditions, social needs, economic and other ventures in relation to land.

Future Generations

- 4.2 The governance, occupancy, administration and monitoring of OCN Lands will take into consideration the responsibility of keeping the land safe for future generations and at the same time implement the values and vision of OCN Citizens that the land is held collectively by its Citizens and no one person shall have ultimate use of the land.

Terms and Conditions

- 4.3 Documents for land allocations shall be in writing specifying the terms and conditions for Interest or License holders to ensure the protection of OCN Lands, and such documents shall be registered in the OCN Land Registry and the First Nation Land Registry in accordance with Sections 28.1 to 28.5 of the *OCN Land Code*.



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5. INTERESTS AND LICENSES

Type of Interest or License

5.1 Chief and Council and/or the Land Authority has the authority pursuant to the *OCN Land Code*, to grant an Interest or License in OCN Lands. The types of Interest and Licenses that will be recognized shall include:

- a. Traditional or Custom Allocation - shall be defined as an unregistered interest in land that existed prior to August 1, 2002. This interest remains with the existing occupant and shall continue until the original occupant has moved; is no longer an OCN Citizen; or becomes deceased. Thereafter, any potential occupant must apply for the use of that land, within a reasonable time, in order to have their interest in the land recognized as a legal interest for that particular allocation;
- b. Pre-Existing Allocation - are current valid leases or permits registered in the Indian Lands Registry System as of July 31, 2002; this interest shall remain in place until it is cancelled, expired, or relinquished;
- c. Newly Granted Allocation - are Leases, Permits or Licenses granted and documented by entering into an agreement after August 1, 2002 and will remain in effect until the term expires, is assigned to another party, is relinquished, or cancelled.

New Granted Allocation

5.2 Any newly granted allocations must be a registered instrument in order for OCN Citizens and or non-Citizens to have their Interest in the Land recognized and to ensure that records are documented and filed for future use.

Enforcement

5.3 Pursuant to section 28.2 of the *OCN Land Code*, an Interest or License created or granted after the *OCN Land Code* takes effect will not be enforceable unless it is registered in the OCN Land Registry.



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Compliance

- 5.4 All Interests and Licenses will be administered, monitored and enforced by the Land Authority and its staff for compliance to the terms and conditions which Council and/or Land Authority has set. If terms and conditions are not adhere to upon notice being given, the Land Authority may make recommendation to Chief and Council to:
- a. depending on the non-conformity, the Interest or License holder may be required to pay any all costs incurred or incurring to abate the non-conformity; and
 - b. to cancel allocation of Interest or License due to non-conformity.

Right to Remedy

- 5.5 The Land Authority shall have the right to remedy any defaults that may occur within a Lease, Permit, License or agreement according to its terms and conditions.

Notice

- 5.6 Notices shall be issued by the Land Authority or staff regarding any and all non-compliance issues and the Interest or License holder shall be given a time frame to abate the non-compliance issue.

Regulations

- 5.7 Regulations shall be established on the processes and procedures that Land Authority and its staff will utilize to ensure that steps are followed prior to recommendation of termination or cancellation of an Interest or License holder.

6. GRANTING OF INTERESTS AND LICENSES

Land Use Plan

- 6.1 In granting use of OCN Lands, any such grant shall be consistent with the Land Use Plan Policy as approved by Chief and Council from time to time, until such time as a Land Law for Land Use Plan and Community Plan including natural resources are enacted.



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Application

- 6.2 All applications for use of Land, along with relevant documents, shall be submitted to the Land Authority for approval or denial, in accordance with Regulations for Application of Land Use.

Approval by Motion

- 6.3 All granting of Interests or Licenses shall be by motion of the Land Authority at a duly convened meeting.

Urgent Matters

- 6.4 For any urgent matter that arises and if the Land Authority can not meet at a special meeting due to prior commitments and time is of the essence, approval can be granted by Chief and Council by Resolution at a duly convened meeting and the Land Authority shall ratify Council's decision at their next Land Authority meeting.

Execution of Land Transactions

- 6.5 The land transaction agreements shall be executed by the applicant along with OCN signing designates. Chief and Council shall by Resolution appoint signing authorities for Lands transaction agreements as follows:
- a. Permits or Licenses to non-OCN Citizens or OCN Citizens requesting a permission for commercial use, and which does not give exclusive use, but allows access and limited use of less than 6 months, shall be executed by the Land Manager;
 - b. Adjustments due to a Rent Review on a Leased area shall be approved by motion from Land Authority and Rent Notice to be signed by the Land Manager on behalf of the Land Authority;
 - c. Leases, Permits or Licenses less than five (5) years, for which standard form documents have been approved by Council, shall be executed by the Land Authority signing officers and a Resolution from Council will not be required, excepting those Leases which a lending institution or organization makes a request to have Council's approval, then a Resolution from Council will be required;



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- d. Leases, Permits or Licenses over five (5) years and less than thirty (30) years, for which standard form documents have been approved by Council, shall be executed by the Land Authority signing officers and a Resolution approving the transactions is required by Chief and Council;
- e. Leases, Permits or Licenses over thirty (30) years and less than forty (40) years shall require that a quorum of Council execute the transactions and the Land Authority shall sign the consent form;
- f. All Easement agreements shall be executed by an absolute majority of Council and shall require a consent from Land Authority signing officers;
- g. Any Resource permits such as timber, gravel or minerals shall require a Resolution to be signed by an absolute majority of Council consenting to the granting of a Resource permit and Land Authority signing officers shall execute the documents;
- h. Any sub-leases, assignments, mortgages, amendments or addendums shall require consent by the Land Authority;
- i. Any transaction over forty (40) years shall require community approval at a community meeting, a report of the results shall be documented and if the community approves, then Council shall execute documents on behalf of the OCN community and the Land Authority shall sign a consent form;
- j. Any additional lands to be included as OCN Land and managed under the OCN Land Code shall require a Resolution from Council certifying community acceptance of a satisfactory environmental site inspection;
- k. Any land transactions such as land exchanges and expropriations shall require that results of a referendum vote accompany any documentation that will be sent to registry and Council shall formalize the results of the ratification vote by signing a Resolution; and
- l. For terminations or cancellations of land transactions will be required as follows:



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- i. occupancy permits, permission to enter permit; where the term is less than one (1) year will require a letter of notification to the permittees or licenses signed by the Chairperson of the Land Authority and a consent by the Land Authority;
- ii. any leases, permits, licenses, easements shall require approval by a Resolution of an absolute majority of Council and consent by the Land Authority.

No Granting

- 6.6 No Interest or License shall be granted where a previous Interest or License exists by a Traditional/Custom allocation or Pre-Existing allocation.

Prior Interest

- 6.7 Where a Traditional/Custom or Pre-Existing Interest allocation is discovered subsequent to the granting of a new Interest or License, then the new Interest or License shall be void ab initio upon proof of the prior allocation.

Liability

- 6.8 The Land Authority shall not be liable for any errors or omissions with respect to the granting or voiding of Interests or Licenses including circumstances arising under Section 6.6.

7. PRIORITY OF CONSIDERATION OF INTERESTS AND LICENSES

Priority

- 7.1 In granting of Interests or Licenses on OCN Lands the Land Authority and Council will be guided by priorities in the order as follows:
- a. OCN Citizens building their own units for residential purposes;
 - b. OCN entities, corporations or bodies who will be building on behalf of OCN Citizens for residential purposes;



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- c. OCN's offices, schools, administration facilities, parks, roads, ditches, arenas, infrastructure, recreational and OCN general public or social purposes;
- d. OCN corporation entities for economic development;
- e. Recreational purposes for clubs of OCN;
- f. Businesses or organizations owned or operated by OCN Citizens;
- g. Non-OCN Citizens who are guardian and or in care of minor children whom are OCN Citizens for residential purposes;
- h. Utilities that provides a service to OCN Citizens as a whole such as hydro, telephone, cable, etc.;
- i. Non-OCN Citizen persons and businesses;
- j. Utilities that provide services other than to OCN Citizens; and
- k. Other organizations or bodies that are not referenced above.

May Prohibit

- 7.2 The Land Authority may prohibit the awarding, granting, transferring or assigning of specific rights or Interest in Land to certain categories set out in this Section if:
- a. it is not in the best interest of OCN;
 - b. it is not consistent with the Land Use Plan; or
 - c. the use does not conform to the standard regarding environmental protection.

Formally Approved

- 7.3 All such prohibitions or specific rights shall be formally approved by the Land Authority and form part of the Lease, Permit, License or Agreement as outlined in the terms and conditions in that agreement.



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8. ADMINISTRATION AND ALLOCATION

Ensure Compliance

- 8.1 The Land Authority and its staff are responsible for the administration, monitoring and management OCN Lands to ensure that compliance to terms and conditions of Interests and Licenses are met.

Right to Collect

- 8.2 The Land Authority shall have the right to collect and receive monies due as payments, fees, reimbursements, rentals, under a Lease, Permit, License or Agreement and, subject to section 8.4, shall remit same to OCN;

Receive Monies

- 8.3 Opaskwayak Cree Nation shall receive any monies remitted under Section 8.2, and deposit those monies in OCN's accounts receivables. OCN will then make journal entries crediting those monies to the Land budget and the Land Authority shall have the right to expend monies in accordance with approved budgets.

Land Authority Accounts

- 8.4 The Land Authority may upon approval of Chief and Council, maintain a separate bank account for deposit of monies, payments on account, and to expend monies in respect to the rights and powers under the Lease or Permit or as otherwise required or allowed by Land Law.

Obligation to Pay

- 8.5 The lessee and permittee shall be obligated to and shall owe all rents, fees, and/or duties to the Land Authority lessor, permittor, or licensor, under the Lease, Permit or License.

Liable to Third Parties

- 8.6 The Land Authority shall not be liable to any third party for any failure or delay in exercising any discretion, authority or power granted to the lessor, permittor or licensor, under the Lease, Permit or License, but shall only be liable for unreasonable delay or failure to fulfill its obligations.



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Due Diligence

- 8.7 The Land Authority shall be authorized to take all action and do all things reasonable and necessary ancillary to its authority under this Land Law, notwithstanding that there may be no specific authority given herein.

9. TRANSACTIONS

Types of Transactions

- 9.1 The Land Authority and Council shall recognize the following transactions for which agreements can be entered into for a term not exceeding 39 years:
- a. Residential Lease including but not limited to single dwelling units, condominium, cottage, townhouses and duplexes for personal use and not as a business;
 - b. Commercial Mobile Lease including but not limited to single dwelling units within a mobile home park, mobile park headlease with sub-leases;
 - c. Commercial Lease including but not limited to any business enterprise that require a land base other than small business within a home dwelling; industrial; leisure; retail; recreational and residential for renting purposes;
 - d. Agricultural Leases and/or Permits including but not limited to grain, crops, wild rice; community farm, pastures, livestock; poultry; or mixed;
 - e. Removal of Resource Permits including but not limited to sand and gravel; timber, other minerals, stones, clay or soil, hay, saplings; shrubs, underbrush, cordwood, peat or non-timber resources;
 - f. Utility Permits including but not limited to electrical, cable, water lines, sewer lines, lagoon, telephone, irrigation, infrastructure;
 - g. Easement, Agreement, or Permit including but not limited to right of ways, encumbrances, roads, ditches, railways, waterline, pipeline, dykes, and walking trails;



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- h. Occupancy Permits including but not limited to short term residential use, cabins, short term cottage and year to year, bill board, small agricultural; gardening; gathering, recreational and developing;
- i. Permission to Enter Permit including but not limited to agents working on behalf of OCN to complete work; to hunt; trap; hold special events; or to conduct business;
- j. OCN Public Interest Permits including but not limited to parks, schools, churches, cemeteries, camp grounds, water plant, sewage plant, traditional areas, burial grounds, land fill, land farms, fire/emergency/public safety buildings, public works building and yard; recreational sites; and general use areas used in common for OCN Citizens;
- k. Licenses may be entered into, subject to regulations being adopted, for small businesses operating in or from OCN Citizens' homes; taxi or transportation, to install water and sewer outside main service areas; or if applicable, professional contractors; and
- l. Any other transactions which may not be listed under a-k which the Council has deemed to be a Interest or a License or land transaction.

10. REGISTRATION

Purpose

10.1 The purpose and intent of registering and documenting the Interest and License on OCN Land is to recognize through a registry system that:

- a. OCN Citizens and other Interest Holders have the right to use, enter upon, or occupy a particular parcel of land;
- b. assurance is given to Interest holders or lending institutions that a Leaseholder's interest is secure as long as an agreement is in place whether it is a Lease, Permit or License; and
- c. it does not diminish or interfere with an Interest holders' rights for peaceably and enjoyable rights to possess and occupy a parcel of OCN Land.



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Informal Process.

- 10.2 All transactions entered into relating to Lands shall be registered internally through an informal process until such time a Land Law for Establishing and Maintaining an OCN Land Registry is enacted by Council.

Registry System

- 10.3 The Land Authority shall register transactions with the First Nation Lands Registry System in accordance with the OCN Land Code Section 29.

Requirements

- 10.4 Four (4) original documents are required to be executed by the parties. The distribution of the documents is as follows:
- a. Interest/License holder;
 - b. OCN Lands Department;
 - c. OCN Land Registry; and
 - d. First Nation Land Registry System.

Consent

- 10.5 No assignments, sub-leases, mortgages, or related documents under the direct lease shall be honored unless consent is received by the Land Authority, which consent will not be arbitrarily withheld, and is registered in the Registry Systems.

Application of Consent

- 10.6 It is the responsibility of the Interest or License holder to make application for consent and registration of any and all documents pertaining to the Direct Lease and a true copy of the documents shall be submitted to the Land Authority for registration.



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11. DOCUMENTATION

Purpose

- 11.1 The granting of an Interest or License on OCN Land will be documented to ensure that OCN retains the right to set out the basic requirements, terms and conditions of a particular Interest or License which will include the use, time period and set standards for the protection and preservation of OCN Lands now and for future generations.

Criteria

- 11.2 OCN through enactment of Land Laws and adoption of regulations, may enter into agreements with users and occupiers of the OCN Lands; shall set the criteria for compliance, monitoring and enforcement of terms and conditions through these regulation to enhance the agreements and OCN shall have the ability to enforce the terms and conditions, either through the court system or OCN's dispute mechanisms to address compliance issues.

12. REGULATIONS

May Make Regulations

- 12.1 The Land Authority may make regulations under this Land Law to further enhance this Section of this Land Law.

Interim Use

- 12.2 In the Interim the Land Authority shall utilize processes or policies which have been approved by Chief and Council prior to the Land Code coming into effect for the management of OCN Lands. These processes or policy will remain in affect until such time as regulations are made under this Land Law and are adopted by Chief and Council. Some of these interim processes or policies include:
- a. Application for Use of Reserve Land Procedure;
 - b. Policy & Procedures for Lease Documents;
 - c. Financial Policy for Collection of Lease Accounts;



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- d. Agricultural Land Use Policy - Common Band Land;
- e. Commercial Land Use Policy - Common Band Land; and
- f. Permission to Locate a sign on Reserve.

Notice

12.3 In making Regulations under this Land Law, upon the Land Authority discretion, may give notice requesting input from OCN Citizens through one or more of the following options:

- a. posting of notice in three (3) or more conspicuous places within OCN;
- b. announcement on the radio;
- c. summary and/or draft Regulations made available with comments to be submitted to the Lands Department by a specific date; or
- d. community meetings may be called.

Criteria Required:

12.4 Regulations relating to criteria and approval of the Land Authority and Chief and Council for adoption under this Land Law will be required for the following:

- a. Pre-existing Interest;
- b. Applications for use of land;
- c. Sub-leasing;
- d. Defaults and Consequences, including collection, bankruptcy, cancellation, eviction or seizure;
- e. Rents, Fees, Rates, Assessments, and duties, including for non-citizens and OCN Citizens;
- f. Standards for compliance, monitoring and enforcement;



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- g. Assignments;
- h. Mortgages;
- i. Relinquishments;
- j. Derelict Vehicles;
- k. Trespassing;
- l. Abandoned and Condemned Buildings;
- m. Double Lot Users and or larger land allocation;
- n. Interim Environmental Assessment Screening;
- o. Interim Land Use plans; and
- p. Any other regulations that Chief and Council and Land Authority deems necessary in relations to Land administration and management.

Policies and Procedures

12.5 For each regulation adopted the Land Authority and/or Chief and Council may from time to time, approve and adopt policies and procedures to use as guidelines for the daily, weekly, monthly and/or annual operations as may be required for the allocations, management and administration of Interests and Licenses under this Land Law and any regulations.

Copies of Regulations

12.6 A true copy of all regulations, policies and procedures shall be maintained at the Council Chambers, the Lands Department and registered in the OCN Land Registry System.

Notice to be Given

12.7 All Interest or License holders shall be given notice of any approved and adopted regulations under this Land Law and if the Interest holder requests a copy of any of the regulations they can obtain a copy at a reasonable fee approved by the Land Authority or they can view the regulations by attending the Lands Department.



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Pre-Existing Rights

- 12.8 Any rights under a Pre-Existing Lease or Permit, shall not be interfered with or diminished upon Regulations being adopted and enforced.

13. Administrative Appeal

Right to Appeal

- 13.1 Any person with a material interest may appeal a decision of the Land Authority with respect to the granting or withholding of a lease interest, consent or withholding consent to a sublease, or with respect to any administrative decision of the Land Authority pursuant to this Land Law.

Notice of Appeal

- 13.2 An appeal in which a decision is contested or objected to, must be made in writing within thirty (30) days of receipt of notice.

Obligations
Under Lease appeal

- 13.3 An appeal in respect of an administrative decision made by staff under the supervision of the Land Manager, or in respect of the administration or management of rights or obligations under a lease, or in respect of an administrative decision made by the Land Manager must be made in writing to the Land Manager.

Land Manager
Review

- 13.4 Where an appeal is made to the Land Manager, the Land Manager shall have thirty (30) days to resolve the matter to the satisfaction of the appellant:
- a. where the Land Manager resolves the matter to the satisfaction of the appellant, a written summary shall be provided to the Land Authority regarding the outcome of the appeal;
 - b. where the Land Manager is unable to resolve the matter to the satisfaction of the appellant, the Land Manager shall prepare a written summary of the dispute and refer the appeal to the Land Authority for a hearing.



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Rights of Appellant

13.5 At an appeal held before the Land Authority, the appellant shall have the following rights:

- a. notice of the time and date set for the appeal;
- b. right to attend the appeal;
- c. right to be assisted by legal counsel or other advisor at the appeal, if the appellant so desires;
- d. the right to receive copies or notice of all evidence or testimony;
- e. the right to present evidence or testimony;
- f. the right to challenge or question evidence or testimony;
- g. the right to make arguments and submissions.

Deliberations

13.6 After the hearing of the appeal and all relevant evidence has been presented, the Land Authority may deliberate in camera and render a decision on the appeal.

Written Notice

13.7 The Land Authority Chair shall provide the appellant with a written notice accepting or rejecting the appeal.

Appeal to Council

13.8 The appellant may make a final appeal to Council, if they are not satisfied with the decision of the Land Authority and the process to be followed will be:

- a. the appellant shall submit a written request for an appeal to Council stating his case;
- b. a meeting will be set up to hear the appeal and the appellant and the Land Authority will be notified of the time, date and place of the appeal hearing;



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- c. a written summary will be prepared by the Land Authority;
- d. representative(s) from the Land Authority shall be present at the appeal;
- e. the appellant shall be in attendance or may submit a notarized or commissioned statement outlining the claim;
- f. Council will deliberate, in camera, and will render a decision;
- g. decision will be in writing and signed by a representative of Council;
- h. the decision of Council shall be final.

14. TRADITIONAL CLAIMS

Process

- 14.1 Traditional unregistered or undocumented Interests may be acknowledged under the process outlined in Part 9 of the *OCN Land Code* which dispute will be heard by a panel of elders.

Given effect

- 14.2 Pursuant to Section 46.9 of the *OCN Land Code*, where the panel of elders determine that a claim is valid, Council will take such steps necessary to give effect to that determination provided that, where it is inequitable or unjust in all the circumstances to perfect the claim, Council may substitute another interest in OCN Land of equivalent area or value.

15. INCORPORATION BY REFERENCE

Inconsistent

- 15.1 Insofar as they are not inconsistent with this Land Law, policies or procedures developed, implemented or enacted pursuant to this Land Law, or any other Land Laws enacted, resolutions, policies or procedures of the Opaskwayak Cree Nation, relating or applicable to the operation, maintenance, administration of, or delivery of programs and services by the Land Authority, are hereby incorporated as part of this Land Law and may be enforced as part of this Land Law.



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16. SEVERABILITY

Jurisdiction

- 16.1 In the event that a court of competent jurisdiction or other body with jurisdiction determines that any provision herein is unlawful or beyond the jurisdiction of the Council and/or the Government of Canada, said provision shall be severable from this Land Law and the remainder of the terms of this Law or any other Laws mentioned in the preamble and any policies and procedures thereunder or future Land Laws, shall remain in full force and effect.

17. AMENDMENTS

Requirements

- 17.1 This Land Law may be amended by Chief and Council in the following manner:
- a. a recommendation from the Land Authority, supporting or requesting the amendment;
 - b. Where the proposed amendment is substantial in nature, it may be referred to a community meeting for input;
 - c. Where an amendment is technical in nature or where urgent or following community input may be enacted by a written Resolution of Chief and Council.
 - d. A written Resolution of Chief and Council amending this Land Law shall be filed with the Land Authority Registry.

Notice of Amendment

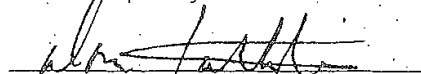
- 17.2 A notice of amendments shall be publicly posted and such reasonable efforts as the Land Authority deems necessary will be undertaken to provide notice to individuals off reserve.

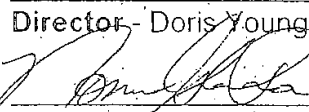


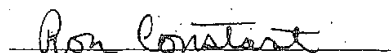
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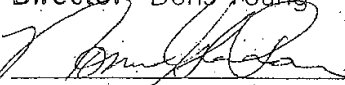
DONE AND PASSED by the Board of Directors of the Land Authority at a meeting held on 24th day of June, A.D. and **further recommends** that Chief and Council enact this Land Law for Governing the Use and Occupancy of OCN Lands.


Chairperson - Nathan McGillivray


Vice-Chairperson - Don Lathlin


Director - Doris Young


Director - A. Ronny Constant


Director - N. Glenn Ross


Director - Philip Dorion

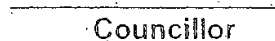

Witness to Directors Signature

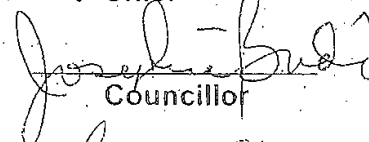
APPROVED AND ENACTED by Chief and Council of Opaskwayak Cree Nation assembled this 11th day of August, A.D. 2003.

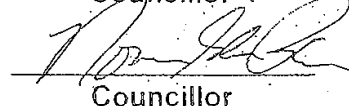

Councillor


Acting Chief


Councillor


Councillor


Councillor


Councillor



Councillor


Councillor


Councillor


Councillor


Councillor


Councillor


Councillor


Witness to Chief and Councillor Signatures

A MAJORITY OF COUNCIL FOR ENACTING OPASKWAYAK
CREE NATION LAND LAW CONSISTS OF SEVEN(7) MEMBERS



Amendment #1
Land Law for Governing the Use and Occupancy of OCN Lands

WHEREAS the Land Law for Governing the Use and Occupancy of OCN Lands was enacted on August 11, 2003, Land Law 2003/003;

AND WHEREAS pursuant to Section 17.1c. of the "Land Law for Governing the Use and Occupancy of OCN Lands" states "This Land Law may be amended by Chief and Council in the following manner, where an amendment is technical in nature or where urgent or following community input may be enacted by a written Resolution of Chief and Council;"

AND WHEREAS Section 6.5 a.c.d. and e. deal with the length of terms of transactions and that the wording was intended to have the word "or less" or "up to a maximum" or similar language included;

NOW THEREFORE BE IT RESOLVED that Section 6.5 a.c.d. and e. of the Land Law for Governing the Use and Occupancy of OCN Lands is hereby deleted;

BE IT FURTHER RESOLVED THAT the following Sections 6.5 a. c. d. and e. inclusive are substituted in their place:

- 6.5 The land transaction agreements shall be executed by the applicant along with OCN signing designates and that Chief and Council shall by Resolution appoint signing authorities for Land transaction agreements as follows:
- a. Permits or Licenses to non-OCN Citizens or OCN Citizens requesting permission for commercial use, and which does not give exclusive use, but allows access and limited use six (6) months or less, shall be executed by the Land Manager;
 - c. Leases, Permits or Licenses, over six (6) months, and up to a maximum of five (5) years, for which standard form documents have been approved by Council, shall be executed by the Land Authority signing officers and a Resolution from Council will not be required, excepting those Leases which a lending institution or organization makes a request to have Council's approval, then a Resolution from Council will be required;
 - d. Leases, Permits or Licenses over five (5) years and up to a maximum of thirty (30) years and under, for which standard form documents have been approved by Council, shall be executed by the Land Authority signing officers and a Resolution approving the transactions is required by Council;
 - e. Leases, Permits or Licenses over thirty (30) years and up to maximum of forty (40) years, shall require that a quorum of Council execute the transactions and the Land Authority shall sign the consent form;

Amendment approved by Council Resolution #06-024 dated May 8, 2006



OPASKWAYAK CREE NATION

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CHIEF'S OFFICE FAX NO.: (204)623-3819

Opaskwayak Cree Nation Land Law

Land Law For Governing the Use and Occupancy of OCN Lands

Enacted this 11th day of August, 2003

Land Law 2003/003
Amendment #1 – May 8, 2006
Amendment #2 – July 14, 2016

NEKANOOTĀWINĒK - TIPĀNIMISOWIN



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LAND LAW

For Governing the Use and Occupancy of OCN Lands

PREAMBLE

WHEREAS the Opaskwayak Cree Nation ("OCN") entered into solemn Treaty arrangement with Her Majesty's Government of the Dominion of Canada by adhesion to *Treaty 5*;

AND WHEREAS the Opaskwayak Cree Nation did not through said Treaty give up their authority to be self-governing people;

AND WHEREAS the Opaskwayak Cree Nation has entered into the *Framework Agreement on First Nation Land Management* with Canada on February 12, 1996, as amended, and as ratified on behalf of the Government of Canada by the *First Nation Land Management Act*, S.C. 1999, C. 24;

AND WHEREAS the Opaskwayak Cree Nation had the option of withdrawing the provisions of land management from the *Indian Act* which sections are outlined in Section 38 of the *First Nation Land Management Act*;

AND WHEREAS by withdrawing from those provisions of the *Indian Act*, Opaskwayak Cree Nation through their Land Code has the authority and jurisdiction to exercise control and management over their lands and resources for the use and benefit of its citizens, rather than having their lands managed by Canada;

AND WHEREAS the title to OCN Lands listed in the *OCN Land Code* and the *Individual Transfer Agreement* between OCN and Canada will remain with Canada and will continue to be set apart for the use and benefit of OCN for which the land has been set apart;

AND WHEREAS the Opaskwayak Cree Nation, through ratification of their own *Land Code* on June 20, 2002, for purpose of setting out the principles, guidelines and processes by which OCN will exercise control and management over its lands and resources consistent with the *Framework Agreement on First Nation Land Management* and the *First Nation Land Management Act*;

AND WHEREAS the Opaskwayak Cree Nation Land Code took effect as of August 1, 2002 pursuant to the ratification of the citizens of Opaskwayak Cree Nation, as amended from time to time;

AND WHEREAS pursuant to Section 6.1 of the *Opaskwayak Cree Nation Land Code*, Land Laws may be enacted in relation to the development, conservation, protection, management and occupancy of OCN Lands;

AND WHEREAS the Chief and Council have deemed it necessary to enact a "Land Law for Governing the Use and Occupancy of OCN Lands" relating to the administration of Leases, Permits, Public Interest, Social Use and Licenses;

AND WHEREAS nothing in this Land Law shall alter, diminish, abrogate, derogate or breach the Treaty and/or aboriginal rights of OCN or its citizens;



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AND WHEREAS the Land Authority has approved this Land Law for recommendation for enactment by the Chief and Council on June 24, 2003;

AND WHEREAS the Chief and Council enacted "OCN Land Law for Governing the Use and Occupancy of OCN Lands" on August 13, 2003;

AND WHEREAS the Chief and Council amended the "OCN Land Law for Governing the Use and Occupancy of OCN Lands" on May 8, 2006;

AND WHEREAS pursuant to Section 17.1 a, b, and d. of the "OCN Land Law for Governing the Use and Occupancy of OCN Lands", states:

This Land Law may be amended by Chief and Council in the following manner:

- a. a recommendation from the Land Authority, supporting or requesting the amendment;
- b. where the proposed amendment is substantial in nature, it may be referred to a community meeting for input; and
- c. a written Band Council Resolution amending this Land Law shall be filed with the Opaskwayak Cree Nation Land Authority Registry.

AND WHEREAS the Land Authority has recommended the amendment to this Land Law to Chief and Council for approval and implementation.

THEREFORE OPASKWAYAK CREE NATION CHIEF AND COUNCIL HEREBY ENACTS THE AMENDMENT TO "LAND LAW FOR USE AND OCCUPANCY OF OCN LANDS" at a duly convened meeting held on 14th day of July, 2016, AND THAT Opaskwayak Cree Nation shall administer and manage Opaskwayak Cree Nation Lands in accordance with this Land Law.

1. NAME

Title of This Land Law

- 1.1 This Land Law shall hereinafter be known as the "Land Law for Governing the Use and Occupancy of OCN Lands", for short "Governing Land Law".

2. INTERPRETATIONS

Definitions

- 2.1 For the interpretation of this Land Law, the terms set out herein shall have the following meanings:

"Absolute Majority" means fifty percent plus one (50% + 1) of the whole of Chief and Council;



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"Appeal Hearing" means a hearing held by the Land Authority to render a decision regarding an administrative appeal;

"Agreement" means any written arrangement made between two (2) parties and agreed upon between the parties;

"Band Council Resolution" means a written resolution signed by Chief and Council giving consent and approval on a particular issue requiring approval from Chief and Council;

"Chief and Council" or "Council" means the members of the Chief and Council of the Opaskwayak Cree Nation acting collectively for the benefit of OCN Citizens;

"Community Approval" and/or "Community Approval Meeting" means a community meeting of eligible voters held for the purpose of voting on a lands transaction, as set out in the *OCN Land Code*;

"Community Meeting" means a meeting of Opaskwayak Cree Nation (OCN) Citizens;

"First Nation Land Registry System" means the registry system maintained by the Department of Indian and Northern Development pursuant to the *First Nation Land Management Act* Section 25;

"Interest" means any, interest, rights or estate of any nature in or to the land, including a lease, easement, right of way, servitude, or profit à prendre, but does not include title to the land in accordance with Section 1.1 "Interest" of the *Framework Agreement on First Nation Land Management*, dated February 12, 1996;

"Land Authority" means the executive body that will facilitate present and future administration, management and land planning, and which is established by Land Law #2003/002, as amended from time to time;

"Land Law" means any Land Law enacted pursuant to the *OCN Land Code*, as amended from time to time;

"Land Manager" means the person, or designated, responsible to administer and carry out duties assigned under the Land Authority and this Land Law;

"Lease" or "Leasehold Interest" means the leasehold interest in OCN Lands, with the terms set out in writing which grants exclusive use during the term of the Lease for certain considerations, for a particular area, either pre-existing or issued by the Land Authority or Council which may include but not limited to residential, commercial, agricultural, recreational, mobile, and OCN public interest, purposes;

"License" means written permission to use, enter into or occupy OCN Lands other than an Interest;



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"OCN Citizen" means a person whose name appears on Opaskwayak Cree Nation membership list or is entitled to appear and shall have the same meaning as OCN members as defined in the *OCN Land Code*;

"OCN" or "Opaskwayak Cree Nation" means the collective body of First Nation members governed by a Chief and Council exercising collective and individual rights as Opaskwayak Cree Nation, including inherent rights to self-government, and as an entity, signatory to Treaty #5 and recognized as an Indian Band by the Department of Indian and Northern Affairs pursuant to the provisions of the *Indian Act*;

"OCN Land Code" means the Land Code ratified and enacted by the eligible registered voting OCN Citizens of Opaskwayak Cree Nation, as amended from time to time;

"OCN Land Registry" means the registry system in which OCN Land Laws, regulations, policies and documentation related to an Interest or License for the use of OCN Land will be maintained by Opaskwayak Cree Nation;

"OCN Lands" means all the lands referred to in the *OCN Land Code*, including all the interests, rights and resources belonging to those lands;

"Permit" means an interest granted to use, remove, occupy, or enter upon, which terms are set out in writing, and does not confer exclusive use for a particular area;

"Pre-Existing Interest" means any leases, permits, or interests granted or approved by Canada prior to the enactment and coming into force of the *OCN Land Code*;

"Ratification Vote" means a vote as set out in the *OCN Land Code*;

"Show Cause Hearing" means a hearing held by the Land Authority, where the onus is on the applicant or the band member to attend and to show why the Land Authority should not exercise its power or duty in respect of a revocation, penalty, default or other measure;

"Traditional Interest" or "Custom Allocation" means an unregistered interest in land that existed prior to August 1, 2002 and that is recognized by OCN as having an interest in the particular parcel of Land.

Paramountcy

- 2.2 For greater certainty, terms shall have the meaning or definitions attributed to them in the *Framework Agreement on First Nation Land Management* and/or the *First Nations Land Management Act*, and/or the *OCN Land Code* and/or the *Individual Transfer Agreement*, except where same conflict with a meaning set out herein.

Gender

- 2.3 Wherever the singular and the masculine are used throughout this Land Law, the same shall be construed as meaning the plural, or the feminine or neuter where the context or the parties hereto so require.



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3. AUTHORITY

Fair and Equitable

- 3.1 The Chief and Council and the Land Authority are committed to treating all Interest and License holders fairly and equitably when granting an Interest for use of OCN Lands, while at the same time, always taking into consideration the preservation and protection of OCN Lands.

Authority Criteria

- 3.2 This Land Law will set out and outline the guidelines and criteria that shall be adhered to by Chief and Council, the Land Authority, OCN Citizens, Interest holders, License holders, any and all users, occupiers or potential Interest holders and potential License holders.

Authority to Administer

- 3.3 In accordance with and subject to this Land Law, the Land Authority as delegates of Chief and Council, through Land Law 2003/002, and its amendment from time to time, shall have general authority and administration over all Interests and Licenses relating to OCN Lands issued pursuant to the *OCN Land Code*.

Exercise Authority

- 3.4 The Land Authority, as delegated by Council, shall have the authority to exercise rights and privileges of the lessor or permittor under any lease or permit, as conferred by any collateral agreement, and any implicit in, or arising out of each transaction relating to land.

Term of Jurisdiction

- 3.5 The term over which the Land Authority shall have jurisdiction to exercise its rights and privileges under this Land Law shall be deemed to commence August 1, 2002, and shall continue until such time as the OCN Chief and Council rescinds this Land Law.

Greater Certainty

- 3.6 For greater certainty, this Land Law, gives authority to the Land Authority to:
- a. backdate agreements for land use to August 1, 2002 in order to legalize the land use; or
 - b. grant any new land allocations, in principle, and ratify those allocation upon enactment of this Land Law.

4. PROCESSES

Harmony

- 4.1 The Chief and Council, along with the Land Authority and Lands Division staff, shall at all times while developing regulations, policies and procedures under this Land Law, maintain balance and harmony with respect to traditions, social needs, economic and other ventures in relation to land.



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Future Generations

- 4.2 The governance, occupancy, administration and monitoring of OCN Lands will take into consideration the responsibility of keeping the land safe for future generations and at the same time implement the values and vision of OCN Citizens that the land is held collectively by its Citizens and no one person shall have ultimate use of the land.

Terms and Conditions

- 4.3 Documents for land allocations shall be in writing, specifying the terms and conditions for Interest or License holders to ensure the protection of OCN Lands, and such documents shall be registered in the OCN Land Registry and the First Nation Land Registry in accordance with Sections 28.1 to 28.5 of the *OCN Land Code*.

5. INTERESTS AND LICENSES

Type of Interest or License

- 5.1 Chief and Council and/or the Land Authority has the authority, pursuant to the *OCN Land Code*, to grant an Interest or License in OCN Lands. The types of Interest and Licenses that will be recognized shall include:
- a. Traditional or Custom Allocation - shall be defined as an unregistered interest in land, held by OCN Citizen(s), which existed prior to August 1, 2002. This interest remains with the existing occupant and shall continue until the original occupant has moved, is no longer an OCN Citizen; or becomes deceased. Thereafter, any potential occupant must apply for the use of that land, within a reasonable time, in order to have their interest in the land recognized as a legal interest for that particular allocation;
 - b. Pre-Existing Allocation - are current valid leases or permits registered in the Indian Lands Registry System as of July 31, 2002; this interest shall remain in place until it is cancelled, expired, or relinquished;
 - c. Newly Granted Allocation - are Leases, Permits or Licenses granted and documented by entering into an agreement after August 1, 2002 and will remain in effect until the term expires, is assigned to another party, is relinquished, or cancelled.

New Granted Allocation

- 5.2 Any newly granted allocations must be a registered instrument in order for OCN Citizens and/or non-Citizens to have their Interest in the Land recognized and to ensure that records are documented and filed for future use.

Enforcement

- 5.3 Pursuant to Section 28.2 of the *OCN Land Code*, an Interest or License created or granted after the *OCN Land Code* takes effect will not be enforceable unless and until it is registered in the OCN Land Registry.

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Compliance

- 5.4 All Interests and Licenses will be administered, monitored and enforced by the Land Authority and Lands Division staff for compliance to the terms and conditions which Council and/or Land Authority has set. If terms and conditions are not adhered to, then following notice being given, the Land Authority may make recommendation to Chief and Council to:
- a. depending on the non-conformity, the Interest or License holder may be required to pay any all costs incurred or incurring to abate the non-conformity;
 - b. require the Interest or License holder, depending on the non-conformity, to pay any and all costs incurred or incurring to abate the non-conformity; and/or
 - c. cancel allocation of Interest or License due to non-conformity.

Right to Remedy

- 5.5 The Land Authority shall have the right to remedy, or require the remediation of, any defaults that may occur within a Lease, Permit, License or agreement according to its terms and conditions.

Notice

- 5.6 Notices shall be issued by the Land Authority or Lands Division staff regarding any and all non-compliance issues and the Interest or License holder shall be given a time frame to abate the non-compliance issue.

Policies

- 5.7 Policies shall be established on the processes and procedures that Land Authority and Lands Division staff will utilize to ensure that steps are followed prior to making a recommendation to terminate or cancel an Interest or License holder.

6. GRANTING OF INTERESTS AND LICENSES

Land Law for Land Use and
Community Plan including
Natural Resources

- 6.1 In granting use of OCN Lands, any such grant shall be consistent with the "Land Law for Land Use and Community Plan including Natural Resources" and "Opaskwayak Cree Nation Zoning Regulation" which were both enacted on May 14, 2009, as amended from time to time.

Application

- 6.2 With the exception of Subsection 6.5 a., all applications for use of OCN Lands, along with relevant documents, shall be submitted to the Land Authority for approval or denial, in accordance with "OCN Application for Land Use Regulation" adopted and approved by Chief and Council on April 11, 2011, as amended from time to time.



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Approval by Motion

- 6.3 With the exception of Subsection 6.5 a., all granting of Interests or Licenses shall be by motion of the Land Authority at a duly convened meeting.

Urgent Matters

- 6.4 For any urgent matter that arises and when the Land Authority cannot meet at a special meeting due to prior commitments and time is of the essence, approval can be granted by Chief and Council by Band Council Resolution at a duly convened meeting and the Land Authority shall ratify Council's decision at their next Land Authority meeting.

Execution of Granting
Land Transactions

- 6.5 Where applications, grants of Interest or Licenses, have been approved or ratified by the Land Authority, then land transaction agreements (Leases, Permits, Licenses) shall be executed by the applicant along with OCN's authorized signing designates determined as follows:
- a. Permits or Licenses to non-OCN Citizens or OCN Citizens requesting a permission for land use, and which does not give exclusive use, but allows access and limited use of less than six (6) months or less, shall be approved and executed by the Land Manager;
 - b. Leases, Permits or Licenses, over six (6) months and up to the maximum of five (5) years, for which standard form documents have been approved by Council, shall:
 - i. be executed by the Land Authority signing officers and a Band Council Resolution from Council will not be required; or
 - ii. ~~excepting those Leases which a lending institution or organization makes a request to have Council's approval, then a Band Council Resolution from Council will be required;~~
 - c. Leases, Permits or Licenses over five (5) years and up to a maximum of thirty (30) years, for which standard form documents have been approved by Council, shall be executed by the Land Authority signing officers and a Band Council Resolution approving the transactions is required by Chief and Council;
 - d. Leases, Permits or Licenses over thirty (30) years and up to a maximum of forty (40) years shall require that a quorum of Council execute the transactions and the Land Authority shall sign the consent form;
 - e. all Easement agreements shall be executed by an absolute majority of Council and shall require a consent from Land Authority signing officers;

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- f. any Resource permits such as timber, gravel or minerals shall require a Band Council Resolution to be signed by an absolute majority of Council consenting to the granting of a Resource permit and Land Authority signing officers shall execute the documents;
- g. any transaction over forty (40) years shall require Community Approval at a Community Meeting, a report of the results shall be documented and if the community approves, then Council shall execute documents on behalf of the OCN community and the Land Authority shall sign a consent form;
- h. adjustments due to a Rent Review on a Leased area shall be approved by motion from the Land Authority and Rent Notice to be signed by the Land Manager on behalf of the Land Authority and shall require consent by the Land Authority;
- i. any sub-lease, assignments, mortgages, amendments or addendums shall require consent by the Land Authority;
- j. any additional lands to be included as OCN Land and managed under the *OCN Land Code*, a Community Approval at a Community Meeting shall be required and a Band Council Resolution certifying community acceptance of a satisfactory environmental site inspection; or
- k. any land transactions such as land exchanges and expropriations shall require a Ratification Vote and that the results of the Ratification Vote shall accompany any documentation that will be sent to registry and Council shall formalize the results of the ratification vote by signing a Band Council Resolution.

Execution of
Terminated
Land Transactions

- 6.6 The termination of land transaction agreements prior to the termination or expiration date specified in the agreement shall be executed by the OCN Land Authority signing designates in the following manner:
- a. relinquishment of an Occupancy Permit, Permission to Enter Permit, Public Interest Permit, and Natural Resources for removal of Deadfall, where the term is less than six (6) months and the Land Manager has signed the document, acting on behalf of OCN Chief and Council:
 - i. where there is a termination, a letter of notification to the permittee or licensees signed by the Land Manager, will be required; and
 - ii. shall require consent from the Land Authority signing officers;
 - b. relinquishment of Lease or Permit holders Interest which Lease or Permit term is thirty (30) years or under shall require the Land Authority signing officers signature and does not required a Band Council Resolution from Chief and Council;



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- c. relinquishment of Lease or Permit holders Interest which Lease or Permit term is over thirty (30) years shall require Band Council Resolution (BCR) approved by an Absolute Majority of Chief and Council and shall require a consent from Land Authority signing officers;
- d. any Cancellation of Lease, Permit, License, or Easement holders interest shall require approval by way of Band Council Resolution of an Absolute Majority of Council and a consent from Land Authority signing officers.

Revocation
of Land Allocation

- 6.7 Where an applicant has been approved to enter into a Lease, Permit or License and has not paid or signed required documents to legalize their use of OCN Lands then pursuant to the "OCN Application for Use of Land Regulation", Section 8.2 which states:

"In the event that the applicant does not sign the documents and there is no response from the applicant within a three (3) month period from the date of notification, the approval of the allocation may be reviewed by the Land Authority for possible revocation."

The Land Authority shall hold a "Show Cause Hearing," where the applicant may have their pending Lease, Permit or License allocation revoked, amended or revised, as set out herein:

- a. the Lands Division shall refer any application where the land transaction document has not been signed after three (3) months of the applicants original notification, to the Land Authority;
- b. the Land Authority upon receipt of the referral, shall schedule a Show Cause Hearing, and advise the Lands Division of the time and date;
- c. the Land Division shall notify the applicant in writing of:
 - i. the Show Cause Hearing being scheduled to review their application;
 - ii. the time and date of the hearing;
 - iii. the rights of the applicant under Section 6.7 e.;
 - iv. that if the applicant does not attend the Show Cause Hearing, the hearing may proceed in the applicant's absence; and
 - v. that the Land Authority may terminate, revoke, amend, revise or impose conditions or time limits on the approval;
- d. if the Lands Division staff is unable to notify the applicant in writing:
 - i. the Land Manager shall submit a report to the Land Authority, setting out the efforts to notify the applicant; and



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- ii. the Land Authority may, at its discretion, proceed with the Show Cause Hearing;
- e. an applicant, at a Show Cause Hearing shall have the following rights to:
 - i. reasonable notification of the hearing date and time;
 - ii. attend the hearing;
 - iii. be assisted by advisor or legal counsel, if the applicant so desires; and
 - iv. submit evidence or testimony;
- f. the onus shall be on the applicant to show why the applicant should not be revoked;
- g. the Land Manager may, but is not obliged, make a recommendation and give reasons that the application should or should not be revoked, whether or not the applicant attends;
- h. if the applicant does not attend, and in the absence of any recommendation from the Land Manager, then the application shall be automatically revoked;
- i. despite the applicant's attendance or submissions, and/or the Land Manager's recommendation not to revoke, the Land Authority shall retain full discretion as to whether or not to revoke, revise, amend or impose conditions on the applicant; and
- j. where the Land Authority chooses not to revoke, the Land Authority may impose conditions on the continuation of the applicant, including but not restricted to:
 - i. a time limit on any extension;
 - ii. amendment or revision of the permission or allocation, or a requirement that the application be revised or amended; and/or
 - iii. payment of any additional fees or cost.

No Granting

- 6.8 No Interest or License shall be granted where a previous Interest or License exists by a Traditional/Custom allocation or Pre-Existing allocation.

Prior Interest

- 6.9 Where a Traditional/Custom or Pre-Existing Interest allocation is discovered subsequent to the granting of a new Interest or License, then the new Interest or License shall be void ab initio upon proof of the prior allocation.



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Liability

- 6.10 The Land Authority shall not be liable for any errors or omissions with respect to the granting or voiding of Interests or Licenses including circumstances arising under Section 6.8.

7. PRIORITY OF CONSIDERATION OF INTERESTS AND LICENSES

Priority

- 7.1 In granting of Interests or Licenses on OCN Lands the Land Authority and Council will be guided by priorities in the order as follows:

- a. OCN Citizens building their own units for residential purposes;
- b. OCN entities, corporations or bodies who will be building on behalf of OCN Citizens for residential purposes;
- c. OCN's offices, schools, administration facilities, parks, roads, ditches, arenas, infrastructure, recreational and OCN general public or social purposes;
- d. OCN corporation entities for economic development;
- e. recreational purposes for clubs of OCN;
- f. businesses or organizations owned or operated by OCN Citizens;
- g. non-OCN Citizens who are guardian and or in care of minor children whom are OCN Citizens for residential purposes;
- h. utilities that provides a service to OCN Citizens as a whole such as hydro, telephone, cable, etc.;
- i. businesses or organizations owned or operated by OCN Citizens in partnership with non-OCN Citizens;
- j. non-OCN Citizens, persons and businesses;
- k. utilities that provide services other than to OCN Citizens; and
- l. other organizations or bodies that are not referenced above.

May Prohibit

- 7.2 The Land Authority may prohibit the awarding, granting, transferring or assigning of specific rights or interest in OCN Land to certain categories set out in this Section if:
- a. it is not in the best interest of OCN;



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- b. it is not consistent with the "Land Law for Land Use and Community Plan including Natural Resources";
- c. it is not consistent with the "Opaskwayak Cree Nation Zoning Regulation";
- d. it is not consistent with, Opaskwayak Cree Nation Environmental Law; or
- e. any applicable standard regarding environmental protection.

Formally Approved

- 7.3 Any prohibitions or specific rights shall be formally approved by the Land Authority and form part of the Lease, Permit, License or Agreement as outlined in the terms and conditions in that agreement.

8. ADMINISTRATION AND ALLOCATION

Ensure Compliance

- 8.1 The Land Authority and Land Division staff are responsible for the administration, monitoring and management OCN Lands to ensure that compliance to terms and conditions of Interests and Licenses are met.

Right to Collect

- 8.2 The Land Authority shall have the right to collect and receive monies due as payments, fees, reimbursements, rentals, under a Lease, Permit, License or Agreement and, subject to Section 8.4, shall remit same to OCN.

Receive Monies

- 8.3 Opaskwayak Cree Nation shall receive any monies remitted under Section 8.2, and deposit those monies in OCN's accounts receivables. OCN will then make journal entries crediting those monies to the Land budget and the Land Authority shall have the right to expend monies in accordance with approved budgets.

Land Authority Accounts

- 8.4 The Land Authority may upon approval of Chief and Council, maintain a separate bank account for deposit of monies, payments on account, and to expend monies in respect to the rights and powers under the Lease, Permit, or Licences as otherwise required or allowed by Land Law.

Obligation to Pay

- 8.5 The lessee, permittee, and licensees shall be obligated to pay and shall owe all rents, fees, and/or duties to the Land Authority lessor, permittor, or licensor, under the Lease, Permit or License.



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Liable to Third Parties

- 8.6 The Land Authority shall not be liable to any third party for any failure or delay in exercising any discretion, authority or power granted to the lessor, permittor or licensor, under the Lease, Permit or License, but shall only be liable for unreasonable delay or failure to fulfill its obligations.

Due Diligence

- 8.7 The Land Authority shall be authorized to take all action and do all things reasonable and necessary ancillary to its authority under this Land Law, notwithstanding that there may be no specific authority given herein.

9. TRANSACTIONS

Types of Transactions

- 9.1 The Land Authority and Council shall recognize the following transactions for which agreements can be entered into:
- a. Residential Leases including but not limited to single dwelling units, condominiums, cottages, townhouses and duplexes for personal use and not as a business;
 - b. Commercial Mobile Leases including but not limited to single dwelling units within a mobile home park, mobile park headleases with sub-leases;
 - c. Commercial Leases including but not limited to any business enterprise that require a land base other than small business within a home dwelling, industrial, leisure, retail, recreational and residential for renting purposes;
 - d. Agricultural Leases and/or Permits including but not limited to grain, crops, wild rice; community farm, pastures, livestock; poultry; or mixed;
 - e. Removal of Resource Permits including but not limited to sand and gravel; timber, other minerals, stones, clay or soil, hay, saplings; shrubs, underbrush, deadfall, cordwood, peat or non-timber resources;
 - f. Utility Permits including but not limited to electrical, cable, water lines, sewer lines, lagoon, telephone, irrigation, infrastructure;
 - g. Easement, Agreements and/or Permits including but not limited to encumbrances, roads, ditches, railways, waterline, pipeline, dykes, and walking trails;
 - h. Right-of-Way Permits including but not limited to roads, dykes, trails;
 - i. Occupancy Permits including but not limited to short term residential use, cabins, short term cottage and year to year, bill board, small agricultural; gardening; gathering, recreational and developing;



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- j. Permission to Enter Permits including but not limited to agents working on behalf of OCN to complete work; to hunt; trap; hold special events; or to conduct business where permission is required to enter only OCN Lands;
- k. OCN Public Interest Permits including but not limited to parks, schools, churches, cemeteries, camp grounds, water plant, sewage plant, traditional areas, burial grounds, land fill, land farms, fire/emergency/ public safety buildings, public works building and yard; recreational sites; and general use areas used in common for OCN Citizens;
- l. Licenses which may be granted, subject to regulations being adopted, for small businesses operating in or from OCN Citizens' homes; taxi or transportation, to install water and sewer outside main service areas; or if applicable, professional contractors; and
- m. any other transactions which may not be listed under a-k which the Council has deemed to be an Interest or a License or land transaction.

10. REGISTRATION

Purpose

- 10.1 The purpose and intent of registering and documenting the Interest and License on OCN Land is to recognize through a registry system that:
- a. OCN Citizens and other Interest Holders have the right to use, enter upon, or occupy a particular parcel of land;
 - b. assurance is given to Interest holders or lending institutions that a Leaseholder's interest is secure as long as an agreement is in place whether it is a Lease, Permit, or License; and
 - c. it does not diminish or interfere with an Interest holders' rights for peaceable and enjoyable rights to possess and occupy a parcel of OCN Land; and
 - d. it gives notice to all third (3rd) parties of the Interest or License, and the priority and nature of same.

Informal Process

- 10.2 All transactions entered into relating to Lands shall be registered internally through an informal process until such time a Land Law for Establishing and Maintaining an OCN Land Registry is enacted by Council.

Registry System

- 10.3 The Land Authority shall register transactions with the First Nation Lands Registry System in accordance with the *OCN Land Code* Section 29.



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Requirements

- 10.4 A minimum of three (3) original documents are required to be executed by the parties. The distribution of the documents is as follows:
- a. Interest/License holder;
 - b. OCN Lands Division files; and
 - c. OCN Land Registry.

Consent

- 10.5 No assignments, sub-leases, mortgages, or related documents under the direct lease shall be honored unless consent, not be arbitrarily withheld, is received by the Land Authority and is registered in the Registry Systems.

Application of Consent

- 10.6 It is the responsibility of the Interest holder or License holder to submit an application and any supporting documents which require the Land Authority's consent. The applicant shall provide a true copy of any documents requiring registration. Upon consent, the Land Authority shall submit documents for registration in the Registry Systems.

11. DOCUMENTATION

Purpose

- 11.1 The granting of an Interest or License on OCN Land will be documented to ensure that OCN retains the right to set out the basic requirements, terms and conditions of a particular Interest or License which will include the use, time period and set standards for the protection and preservation of OCN Lands now and for future generations.

Criteria

- 11.2 OCN through enactment of Land Laws and adoption of regulations, may entering into agreements with users and occupiers of the OCN Lands. The Land Laws and Regulations shall set the criteria for compliance, monitoring and enforcement of terms and conditions. OCN, through the Land Laws and Regulations has the ability to enforce the terms and conditions, either through the court system or OCN's dispute mechanisms to address compliance issues.

12. REGULATIONS

May Make Regulations

- 12.1 The Land Authority may make regulations under this Land Law to further enhance this Section of this Land Law.



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Interim Use

12.2 In the interim the Land Authority shall utilize processes or policies which have been approved by Chief and Council prior to the *OCN Land Code* coming into effect for the management of OCN Lands. These processes or policies will remain in effect until such time as regulations are made under this Land Law and are adopted by Chief and Council. Some of these interim processes or policies include:

- a. Financial Policy for Collection of Lease Accounts;
- b. Agricultural Land Use Policy - Common Band Land; and
- c. Commercial Land Use Policy.

Notice

12.3 In making Regulations under this Land Law, the Land Authority at its discretion, may give notice requesting input from OCN Citizens through one (1) or more of the following options:

- a. posting of notice in three (3) or more conspicuous places within OCN;
- b. announcement on the radio;
- c. publish in local newspaper such as Natotawin and/or Opasquia Times, OCN web site, a summary and/or draft Regulations requesting OCN Citizens to provide their input by submitting their comments to the Lands Division by a specific date;
- d. hold informational boots where a summary and/or draft Regulations will be made available for OCN Citizens to provide their comments; or
- e. at community meetings.

Criteria Required

12.4 Regulations relating to criteria and approval of the Land Authority and Chief and Council for adoption under this Land Law will be required for the following:

- a. Commercial Use;
- b. Defaults and Consequences, including Collection, Bankruptcy, Cancellation, Eviction or Seizure;
- c. Standards for Compliance, Monitoring and Enforcement;
- d. Mortgages;
- e. Derelict Vehicles;
- f. Environmental Assessment; and



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- g. Any other regulation that Chief and Council and Land Authority deems necessary in relations to Land administration and management.

Policies and Procedures

12.5 For each regulation adopted, the Land Authority and/or Chief and Council may, from time to time, approve and adopt policies and procedures to use as guidelines for the daily, weekly, monthly and/or annual operations as may be required for the allocation, management and administration of Interests and Licenses under this Land Law and any regulations. Policies that may be required are as follows:

- a. Use of Land for Cabins (Traditional Use for Natural Resource purposes such as Hunting, Trapping and Fishing);
- b. Traditional/Cultural Allocation – Elders Panel Processes;
- c. Pre-Existing Interest;
- d. Sub-Leasing;
- e. Utility;
- f. Revocation of Interest;
- g. Assignments;
- h. Abandoned and Condemned Buildings; and
- i. any other policy that Chief and Council and the Land Authority deems necessary in relations to Lands.

Copies of Regulations

12.6 A true copy of all regulations, policies and procedures shall be maintained at the Council Chambers, the Lands Division and registered in the OCN Land Registry System.

Notice to be Given

12.7 All Interest or License holders shall be given notice of any approved and adopted regulations under this Land Law and if the Interest holder requests a copy of any of the regulations they may obtain a copy at a reasonable fee approved by the Land Authority or they may view the regulations by attending the Lands Division office.

Pre-Existing Rights

12.8 Any rights under a Pre-Existing Lease or Permit, shall not be interfered with or diminished upon Regulations being adopted and enforced.



Opaskwayak Cree Nation Land Law - 2003/003

Adopted Regulations

12.9 Regulations adopted and approved for implementation by Chief and Council under this Land Law are:

- a. OCN Land Authority Regulation for the Determination of Rents, Fees, Rates, Assessment and Duties for Residential Use and Occupancy, July 7, 2006;
- b. OCN Land Authority Application for Land Use Regulation, April 1, 2011; and
- c. OCN Land Authority Billboard Regulation, December 1, 2014.

Adopted Policies

12.10 Policies adopted and approved for implementation by Chief and Council under this Land Law and/or Regulation are:

- a. OCN Policy and Procedures for Adding Lands as OCN Reserve and Under the OCN Land Code, July 5, 2005;
- b. OCN Policy and Procedures for Request to Land Use Extension (Residential), March 10, 2014; and
- c. OCN Policy and Procedures for Processing Billboards, February 9, 2015.

13. Administrative Appeal

Right to Appeal

- 13.1** Any person with a material interest may appeal a decision of the Land Authority with respect to the granting or withholding of an Interest, consent or withholding consent to a sublease, or with respect to any administrative decision of the Land Authority pursuant to this Land Law.

Notice of Appeal

- 13.2** An Administrative Appeal in which a decision is contested or objected to, must be made in writing within thirty (30) days of receipt of notice.

Obligations Under
Lease to Appeal

- 13.3** An appeal in respect of an administrative decision made by staff under the supervision of the Land Manager, or in respect of the administration or management of rights or obligations under a lease, permit, license, or in respect of an administrative decision made by the Land Manager must be made in writing to the Land Manager.

Land Manager Review

- 13.4** Where an appeal is made to the Land Manager, the Land Manager shall have thirty (30) days to resolve the matter to the satisfaction of the appellant:



Opaskwayak Cree Nation Land Law - 2003/003

- a. where the Land Manager resolves the matter to the satisfaction of the appellant, a written summary shall be provided to the Land Authority regarding the outcome of the appeal; or
- b. where the Land Manager is unable to resolve the matter to the satisfaction of the appellant:
 - i. the Land Manager shall prepare a written summary of the dispute and refer the appeal to the Land Authority;
 - ii. within fourteen (14) days from the date the Land Manager referred the appeal to an Appeal Hearing, a date will be set for the Land Authority to meet;
 - iii. an Appeal Hearing will be held by the Land Authority in accordance to this Section.

Rights of Appellant

13.5 At an Appeal Hearing held by the Land Authority, the appellant shall have the following rights:

- a. notice of the time and date set for the Appeal Hearing;
- b. right to attend the Appeal Hearing;
- c. right to be assisted by legal counsel or other advisor at the Appeal Hearing, if the appellant so desires;
- d. the right to receive copies or notice of all evidence or testimony;
- e. the right to present evidence or testimony;
- f. the right to challenge or question evidence or testimony; and
- g. the right to make arguments and submissions.

Deliberations

13.6 After the hearing of the appeal and all relevant evidence has been presented, the Land Authority may deliberate in camera and render a decision on the appeal.

Written Notice

13.7 The Land Authority Chair shall provide the appellant with a written notice accepting or rejecting the appeal.



Opaskwayak Cree Nation Land Law - 2003/003

Appeal to Council

- 13.8 The appellant may make a final appeal, within fourteen (14) days, to Council, if they are not satisfied with the decision of the Land Authority and the process to be followed will be:
- a. the appellant shall submit a written request for an appeal to Council stating his case;
 - b. a meeting will be set up to hear the appeal and the appellant and the Land Authority will be notified of the time, date and place of the appeal hearing;
 - c. a written summary will be prepared by the Land Authority;
 - d. representative(s) from the Land Authority shall be present at the appeal;
 - e. the appellant shall be in attendance or may submit a notarized or commissioned statement outlining the claim;
 - f. Council will deliberate, in camera, and will render a decision;
 - g. decision will be in writing and signed by a representative of Council; and
 - h. the decision of Council shall be final.

14. TRADITIONAL CLAIMS

Process

- 14.1 Traditional unregistered or undocumented Interests may be acknowledged under the process outlined in Part 9 of the *OCN Land Code* which dispute will be heard by a panel of elders.

Given effect

- 14.2 Pursuant to Section 46.9 of the *OCN Land Code*, where the panel of elders determine that a claim is valid, Council will take such steps necessary to give effect to that determination provided that, where it is inequitable or unjust in all the circumstances to perfect the claim, Council may substitute another interest in OCN Land of equivalent area or value.

15. INCORPORATION BY REFERENCE

Inconsistent

- 15.1 Insofar as they are not inconsistent with this Land Law, policies or procedures developed, implemented or enacted pursuant to this Land Law, or any other Land Laws enacted, resolutions, policies or procedures of the Opaskwayak Cree Nation, relating or applicable to the operation, maintenance, administration of, or delivery of programs and services by the Land Authority, are hereby incorporated as part of this Land Law and may be enforced as part of this Land Law.



Opaskwayak Cree Nation Land Law - 2003/003

16. SEVERABILITY

Jurisdiction

- 16.1 In the event that a court of competent jurisdiction or other body with jurisdiction determines that any provision herein is unlawful or beyond the jurisdiction of the Council and/or the Government of Canada, said provision shall be severable from this Land Law and the remainder of the terms of this Law or any other Laws mentioned in the preamble and any policies and procedures thereunder or future Land Laws, shall remain in full force and effect.

17. AMENDMENTS

Requirements

- 17.1 This Land Law may be amended by Chief and Council in the following manner:
- a. a recommendation from the Land Authority, supporting or requesting the amendment;
 - b. where the proposed amendment is substantial in nature, it may be referred to a community meeting for input;
 - c. where an amendment is technical in nature or where urgent or following community input may be enacted by a written Band Council Resolution; and
 - d. a written Band Council Resolution amending this Land Law shall be filed with the Opaskwayak Cree Nation Land Authority Registry.

Notice of Amendment

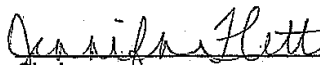

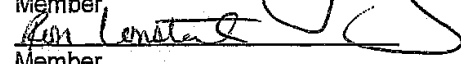
- 17.2 A notice of amendments shall be publicly posted and such reasonable efforts as the Land Authority deems necessary will be undertaken to provide notice to individuals off reserve.

Done and passed by the Board of Directors of Land Authority at a meeting held on 24th day of June, A.D. 2003 and **further recommends** that Chief and Council enact this Land Law for Governing the Use and Occupancy of OCN Lands.

APPROVED AND ENACTED by Chief and Council of Opaskwayak Cree Nation assembled on the 11th day of August, 2003.



AMENDMENTS AND REVISIONS OF THIS LAND LAW FOR GOVERNING THE USE AND OCCUPANCY OF OPASKWAYAK CREE NATION LANDS has been approved by the Land Authority for recommendation to Chief and Council of Opaskwayak Cree Nation for approval and adoption at their meeting assembled this 20th day of January, 2016.


Chairperson

Member

Member

Vice-Chairperson

Member



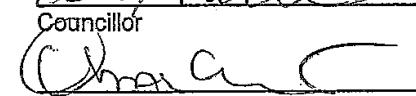
Member

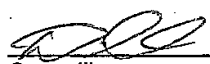
Witness to Land Authority's Signature

Submitted for 1st Reading September 17, 2015
Submitted for 2nd Reading October 6, 2015
Submitted for 3rd Reading January 20, 2016

AMENDMENTS AND REVISION OF THIS LAND LAW FOR GOVERNING THE USE AND OCCUPANCY OF OPASKWAYAK CREE NATION LANDS IS DULY APPROVED AND ENACTED by Chief and Council of Opaskwayak Cree Nation assembled this day of JULY 14, A.D. 2016 for implementation.


Chief


Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor


Witness to Council's Signature

Submitted for 1st Reading January 25, 2016
Submitted for 2nd Reading June 13, 2016
Submitted for 3rd Reading JULY 14, 2016



**OPASKWAYAK CREE NATION
 BAND COUNCIL RESOLUTION**

Chronological Number: 09-049
Date this 9th day of JUNE, 2009

AT A DULY CONVENED MEETING of the Chief and Council held in the Council Chambers on Opaskwayak Cree Nation Reserve 21E;

WHEREAS the Chief and Council of Opaskwayak Cree Nation called for a Ratification vote to be held on May 14, 2009 to enact:

1. Land Law for Land Use and Community Plan including Natural Resource; and
2. Opaskwayak Cree Nation Zoning Regulation;

AND WHEREAS the Ratification Vote was held on May 14, 2009, at the Otineka Mall, the polling stations opened at 9:00 a.m. and closed at 6:00 p.m. and the counting of ballots were held immediately after the close of the poll;

AND WHEREAS in accordance with the minimum number set by Chief and Council for eligible voters to cast their vote was 200 AND that 226 eligible voters did cast their vote with:

1. 207 voting in favour of enacting the Land Law for Land Use and Community Plan including Natural Resources; and
2. 203 voting in favour of enacting the Opaskwayak Cree Nation Zoning Regulation;

NOW THEREFORE BE IT RESOLVED THAT Chief and Council of Opaskwayak Cree Nation, pursuant to the Opaskwayak Cree Nation Community Ratification Process, hereby ratify the Community's approval to enact, attached herein the following:

1. Land Law for Land Use and Community Plan including Natural Resource; and
2. Opaskwayak Cree Nation Zoning Regulation.

 COUNCILLOR	 CHIEF	 COUNCILLOR
 COUNCILLOR	 COUNCILLOR	 COUNCILLOR
 COUNCILLOR	 COUNCILLOR	 COUNCILLOR
 COUNCILLOR	 COUNCILLOR	 COUNCILLOR
	 COUNCILLOR	

A Quorum of Opaskwayak Cree Nation Chief and Council Consists of Five (5)



OPASKWAYAK CREE NATION

P.O. BOX 10880 OPASKWAYAK, MANITOBA R0B 2J0

1-888-763-1566

TELEPHONE: (204)627-7100

ADMIN FAX NO.: (204)623-5263

CHIEF'S OFFICE FAX NO.: (204)623-3819

OPASKWAYAK CREE NATION LAND LAW FOR LAND USE AND COMMUNITY PLAN INCLUDING NATURAL RESOURCES

ENACTED MAY 14, 2009

Ratified by Chief and
Council on June 9, 2009

Landmark

Planning & Design Inc.

Suite 200 – 661 Pembina Highway

Winnipeg, Manitoba R3M 2L5

Phone: 204.453.8008

Fax: 204.453.6626

e-mail: landmkpd@mts.net

along with OCN Land Authority

NEKANOOTĀWINĒK - TIPĀNIMISOWIN



Opaskwayak Cree Nation Land Law - 2009/001

CONSULTANT LANDMARK Planning and Design Inc.

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Enacted by OCN Members - May 14, 2009 - Land Law for Land Use and Community Plan including Natural Resources



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ANNEX - OCN Land Use Plan and Natural Resource Plan
Community Plan Map dated March 2009

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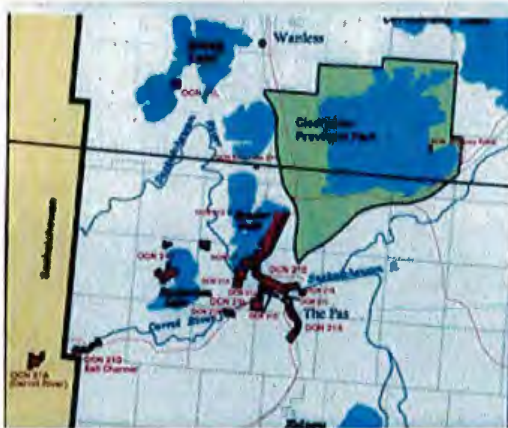


Opaskwayak Cree Nation Land Law – 2009/001

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OPASKWAYAK CREE NATION

LAND LAW FOR LAND USE AND COMMUNITY PLAN INCLUDING NATURAL RESOURCES



Missing from map - Parcel 18 – Root Lake Beach Ridge
which is located Near Wanless

OPASKWAYAK CREE NATION VISION STATEMENT

**GUIDED BY THE WISDOM OF OUR
ELDERS AND THE ENERGY OF OUR
YOUTH, OPASKWAYAK CREE NATION IS
PROUD, PROGRESSIVE AND
INDEPENDENT.**

**THROUGH OUR RICH CREE CULTURAL
TRADITIONS AND VALUES, THE
ININUWAK OF OPASKWAYAK ARE
EMPOWERED TO ACHIEVE AN
ENHANCED QUALITY OF LIFE IN A SAFE
HEALTHY AND STRONG COMMUNITY.**

OCN's Mission Statement:

OCN's mission is to have true aboriginal self-government as determined by the people which incorporates the community's cultural values and traditions and which is based on its unique history.

While pursuing this vision of self-government, independence and self-sufficiency, the community is determined to continue to progress toward the future through planned social and economic growth, not neglecting the needs of residents but by providing a range of social, educational and economic services necessary to support and raise the community's standard of living.

This mission will be reached through the development of OCN's human resources and economic base, the foundation of which is an adequate land base and control of the community's resources. These will also provide the sources for continued delivery of essential services.

The attainment of this vision will lead to the enhanced quality of life and general prosperity for the community as a whole. This quality of life will be sustained by OCN's rich cultural heritage and by ensuring that its values are a central part of this vision.

VISION STATEMENT FOR THE LAND AUTHORITY

The Opaskwayak Cree Nation Land Use Plan promotes planned community development, through its policies, thereby bringing together the membership, business, and resources which will enhance growth in a manner consistent with OCN's overall goals to establish a complete and sustainable community.



Opaskwayak Cree Nation Land Law – 2009/001

CONSULTANT LANDMARK Planning and Design Inc.

PREAMBLE

WHEREAS, the Opaskwayak Cree Nation has entered into the Framework Agreement on First Nation Land Management with Canada on February 12, 1996, as amended, and as ratified on behalf of the Government of Canada by the *First Nation Land Management Act*, S.C.1999, C.24;

AND WHEREAS, the Opaskwayak Cree Nation had the option of withdrawing the provisions of the land management section of the *Indian Act* which sections are outlined in Section 38 of the *First Nation Land Management Act*;

AND WHEREAS, by withdrawing from those provisions of the *Indian Act*, Opaskwayak Cree Nation through their Land Code, was ratified by their citizens on June 20, 2002, now has the authority and jurisdiction to exercise control and management over their lands and resources for the use and benefits of its citizens, rather than having their lands managed by Canada;

AND WHEREAS, the *Opaskwayak Cree Nation Land Code* took effect as of August 1, 2002 pursuant to the ratification of the citizens of Opaskwayak Cree Nation;

AND WHEREAS, pursuant to Section 6.2(a) of the *Opaskwayak Cree Nation Land Code*, Land Laws may be enacted in relation to the regulation, control and prohibition of zoning, land use and land development;

AND WHEREAS, pursuant to Section 11.1(a) of the *Opaskwayak Cree Nation Land Code*, the Chief and Council shall convene a Community Meeting to receive members input prior to the introduction of a Land Law respecting a community plan or subdivision plan;

AND WHEREAS, pursuant to Section 14.1(a) of the *Opaskwayak Cree Nation Land Code*, the community approval by a ratification vote must be obtained for a land use plan and community plan including natural resources;

AND WHEREAS, the Chief and Council have deemed it necessary to enact a Land Law for Land Use and Community Plan including Natural Resources;

AND WHEREAS, that nothing in this Land Law shall alter, diminish, abrogate, derogate or breach the Treaty and/or aboriginal rights of OCN or its community members;

AND WHEREAS, the Land Authority Board of Directors on 3rd day of April, 2009 have approved this Land Law for recommendation to Chief and Council to call for a community ratification vote to enact this Land Law;

THEREFORE IT IS HEREBY ENACTED THAT THIS LAND LAW HAS BEEN APPROVED by way of a Ratification Vote of the OCN Community Members held on 14 day of May, 2009.



Opaskwayak Cree Nation Land Law – 2009/001 CONSULTANT LANDMARK Planning and Design Inc.

1.0 **NAME**

- 1.1 This Land Law shall hereinafter be known as the “Land Law for Land Use and Community Plan including Natural Resources” (“Land Use Plan” for short).

2.0 **INTERPRETATIONS**

2.1 **General Interpretations within this Land Law**

For the interpretation of this Land Law, the terms set out herein shall have the following meanings:

Agricultural Activities means a use of land for agricultural purposes, typical uses include farming, pasturage, agriculture, apiculture (bees), floriculture and horticulture;

Approving Authority means the OCN Council or other delegated authority;

Chief and Council means the members of the Chief and Council of the Opaskwayak Cree Nation acting collectively for the benefit of OCN community members;

Community Members means a person whose name appears on Opaskwayak Cree Nation membership list or is entitled to appear and shall have the same meaning as “Member” as defined in the *OCN Land Code*;

Community Meeting means a meeting of OCN Community Members under Part 3 of the *OCN Land Code*;

Conditional Use means those uses of land, building or structures that may be permitted in a particular zoning district as outlined in the OCN Zoning Regulation, and such use is at the discretion of the Land Authority;

Crown Land means Provincially owned land, which is administered under *The Crown Lands Act*, *The Forestry Act*, *The Wildlife Act*, *The Fisheries Act*, *The Ecological Reserves Act*, or *The Provincial Parks Act*;

Development means the carrying out of the construction, erection, structural alternation, placement or relocation of any building, excavation, other operation on, over or under land, or the making of any change in the use or intensity of use of any land or buildings or premises;

Development Review Officer means a person who has been appointed, contracted or hired by the Land Authority;



First Nation Land Registry means the registry maintained by the Department of Indian Affairs and Northern Development under the Framework Agreement on First Nation Land Management.

Framework Agreement on First Nation Land Management means the Framework Agreement on First Nation Land Management entered into between the Minister of Indian Affairs and Northern Development and fourteen First Nations, including OCN, on the 12th day of February, 1996, as amended;

Green Space means parcels of land that are available for passive or active public recreation activities;

Hazard Land means land that has become unstable as a result of flooding, water erosion, wind erosion, landslide or subsidence, or where the effects of same on the land have been predicted;

Heritage Resources means:

- a heritage site;
- a heritage object; and
- any work or assembly of works of nature or human endeavour that is of value for its archaeological, palaeontological, prehistoric, historic, cultural, natural, scientific or aesthetic features, and may be in the form of sites or objects or a combination thereof;

Home Occupation means occupation, trade, profession or craft carried on, in or from a dwelling unit or its accessory building and which is clearly incidental to the dwelling unit;

Incompatible Land Use means land use activities that can not co-exist without creating undesirable effects or interferences;

Interest means in relations to first nation lands, any interest, rights or estate of any nature in or to the land, including a lease, easement, right-of-way, servitude, or profit à prendre, but does not include title to that land in accordance with Section 1 of the Framework Agreement on First Nation Land Management, dated the 12th day of February, 1996;

Land Authority means the executive body that will facilitate present and future administration, management and land planning, and which is established by *Land Law #2002/002* as amended from time to time;

Land Law means a Law enacted pursuant to the *OCN Land Code* as amended for time to time;

Mineral means a non-living substance that is formed by natural processes and is found on or under the surface of the ground, irrespective of chemical or physical state and before or after extraction, and includes peat, peat moss and substances that are prescribed as minerals for purpose *The Mines and Minerals Act* but does



Opaskwayak Cree Nation Land Law – 2009/001

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not include agricultural soil, oil, natural gas or any other gas, any surface or ground water or other substance that for purposes of *The Mines and Minerals Act* is prescribed not to be a mineral;

Natural Resource means a use or development that is directly dependent on the land's resources base including, mining, forestry, plants and fishing and trapping;

Non-Commercial Farm means a development for small scale, non-commercial agricultural pursuit's ancillary to rural residential uses and where animals are kept for the use or enjoyment of the householder only;

OCN means the collective body of first nation members governed by a Chief and Council exercising collective and individual rights of Opaskwayak Cree Nation;

OCN Land Code means the *Opaskwayak Cree Nation Land Code* enacted by the eligible registered voted Members of Opaskwayak Cree Nation and became effective August 1, 2002;

OCN Lands mean all the lands referred to in the *OCN Land Code* and the Individual Transfer Agreement, including any additional lands which may be registered and set aside by Canada as OCN Lands, from time to time made add;

OCN Land Registry means the registry system in which OCN Land Laws, regulations, policies, interest and licenses, relating to land management are maintained for recording of interest on OCN Lands.

Person means any person, including an OCN Community Member, who has any interest or license in OCN Land;

Rural mean those land that are located main stream activities, land used for agricultural, natural resources, concerned country area as opposed to urban;

Urban means a municipal type setting of land where there are commercial, governing centres, residential and community services along with town setting infrastructure;

Use means the purpose or activity for which a piece of land or its buildings are designed, arranged, developed or intended, or for which it is occupied or maintained.

Variation means the altering of any of the regulation found in a Zoning Regulation in accordance with this Land Law;

Zoning Regulation means a law enacted by OCN Chief and Council to regulate the use and development within OCN Lands;

Zoning District means a section of the OCN Zoning Regulations that regulates the Use and development of land as depicted on a Zoning District map.

2.2 Phrases

2.2 Unless the context clearly indicates the contrary, where a policy in this Land Law involves two (2) or more items, conditions, provisions or events connected by the conjunctions **and**, **or**, or **either-or**, the conjunctions shall be interpreted as follows:

- (1) **and** indicates that all the connected items, conditions, provisions or events shall apply;
- (2) **or** indicates that all connected items, conditions, provisions or events may apply singularly or in combination;
- (3) **either-or** indicates that the connected items, conditions, provisions or events shall apply singularly but not in combination.

3.0 BACKGROUND ON THE OCN LAND CODE AND ITS LAND LAWS



OCN's Land Code officially in place August 1, 2002

3.1 Framework Agreement on First Nation Land Management

- (1) The Framework Agreement on First Nation Land Management and the *First Nation Land Management Act* enabled first nations to take over responsibility for the management and control of their reserve lands and resources under their own land codes.
- (2) Guidelines are provided that deal with the establishment and administration of a land management regime by these first nation, including:
 - a) the preparation and certification process of a land code; and
 - b) the enactment of land code laws such as land use and community plans and zoning regulation.



3.2 Opaskwayak Cree Nation Land Code

- (1) A land code is a mechanism that allows for the development and enactment of land laws. The *OCN Land Code* makes provisions for the following matters:
 - a) identifying lands to be managed;
 - b) outlines the general rules and procedures for the use and occupation of OCN Lands;
 - c) sets out the financial accountability for revenues administered in relation to OCN Lands;
 - d) the preparation and implementation of OCN Land Laws, including zoning regulation;
 - e) the conflict of interest rules;
 - f) a Land Law applicable to OCN Lands upon a breakdown of spousal relationship;
 - g) a dispute resolution process;
 - h) procedures by which OCN can grant interest in land or acquire lands for community purposes;
 - i) the delegation of land management responsibilities; and
 - j) the procedure for amending the *OCN Land Code*.
- (2) OCN has administered and managed all OCN Lands under its land code since August 1, 2002 when it was ratified. The *OCN Land Code* set out the principles, guidelines and processes for the control and management over OCN Lands and its resources. The Land Code provides for land laws, regulations and policies to be enacted for the purpose of managing land and resource administration. Any proposed land law requires community input and/or community approval.
- (3) OCN has amended its Land Code on June 15, 2005. The amendment identified the community process for accepting additional lands under the Land Code.
- (4) The *OCN Land Code* under Section 14.1(a) provides authority for the preparation of the OCN Land Law for Land Use and Community Plan, including Natural Resource, (hereinafter referred to as “this Land Law”).



Opaskwayak Cree Nation Land Law – 2009/001 CONSULTANT LANDMARK Planning and Design Inc.

3.3 Existing Land Laws

- (1) As of December 31, 2008, OCN has enacted three (3) Land Laws under its Land Code:
 - a) the "*Land Law for the Establishment of a Land Authority*," enacted March 10, 2003. This Land Law sets out:
 - i) the composition of the Land Authority;
 - ii) the lines of authority when dealing with OCN Lands;
 - iii) outlines the Chief and Council, Land Authority and staff responsibilities; and
 - iv) the Land Authority Board of Directors members comprise of:
 - Chief and Council, appointing of two (2) Council members;
 - four (4) Directors elected by OCN Citizens; and
 - an elder appointed, along with a alternate, that will sit as an ex-officio member.
 - b) the "*Land Law Governing the Use and Occupancy of OCN Lands*," enacted August 11, 2003. This Land Law sets out:
 - i) the authority and process for granting an interest or license on OCN Lands;
 - ii) definitions for traditional/custom allocation, pre-existing interest, and newly granted interests;
 - iii) the various types of transactions;
 - iv) how interests are registered; and
 - v) how appeals or disputes are settled;
 - c) the "*Spousal Interest Land Law*," enacted February 15, 2006. This Land Law sets out:
 - i) the rights and remedies that can be utilized when there is a breakdown in a spousal relationship, when it come to land issues; and
 - ii) the process to be used when determining Land issues in relationship to a spousal breakdown.

3.4 Community Ratification under the OCN Land Code

- (1) Community members must ratify specific Land Laws including this Land Law, as per the *OCN Land Code*.
- (2) The process for holding a community ratification vote by its members is outlined in the *OCN Land Code*. OCN has adopted Opaskwayak Cree Nation Community Ratification Process dated April 18, 2005, a process that will be used for enacting this Land Law.

3.5 Areas Covered by this Land Law

- (1) The area that is covered is shown in Appendix A, "Community Plan" of this Land Law, and shall apply to all OCN Lands in it's entirely.
- (2) This Land Law does not affect any provincial government, municipal government or privately held lands within the plan area. This Land Law only applies to OCN Lands.
- (3) Identifies a process that adds additional newly created OCN Lands under this Land Law.

3.6 General Purpose

- (1) The purpose for this Land Law is to provide it's community members with a set of fundamental planning policies, and procedures along with any regulations that may be required to assist with the management, compliance, and enforcement of any development within OCN Lands.
- (2) The general objectives seek to preserve and develop what is beneficial to OCN.
- (3) The general land use designations indicated on the maps in Appendix A illustrates the long-term land use and development strategy for OCN with the:
 - a) achievement of the land use objectives and polices that will take place over a period of years; and
 - b) ability to enact an OCN Zoning Regulation that will provide one of the principal means to effect transition.



Opaskwayak Cree Nation Land Law – 2009/001 CONSULTANT LANDMARK Planning and Design Inc.

3.7 Multi-Faceted Purpose

- (1) The multi-faceted purposes of this Land Law are as follows:
 - a) to serve as a framework whereby the Chief and Council, the Land Authority and the community as a whole may be guided in formulating development policies and decisions;
 - b) to identify the factors relevant to the use and development of OCN Lands;
 - c) to identify the critical problems and opportunities concerning the development of OCN Lands and the social, environmental and economic effects thereof;
 - d) to set forth the desired timing, patterns and characteristics of future development of OCN Lands;
 - e) to establish programs necessary for the implementation of this Land Law; and
 - f) to identify those matters which affect the use and development of lands and other resources within OCN.

3.8 Zoning Principles

- (1) Within this Land Law is the ability to enact zoning boundaries for the various land designations shown on map 1 in Appendix A.
- (2) Any lot size, distances and area requirements mentioned in this Land Use Plan are meant to serve as guidelines only.
- (3) Situations may arise that will necessitate a degree of flexibility in the application of these standards provided the intent of this Land Law is not compromised.
- (4) The standards within this Land Law will provide general guidelines for the preparation of the more specific performance standards and requirement of an OCN Zoning Regulation.

3.9 Policies under this Land Law

- (1) Individual policies adopted under this Land Law should be interpreted within the overall spirit and intent of all other objectives and policies.
- (2) The examples of general land use classifications in the land use areas within this Land Law are used for explanatory purposes only.
- (3) Specific permitted and Conditional Use shall be established in the OCN Zoning Regulation.



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4.0 OVERVIEW

4.1 History

Several thousand years ago, the junction of the Saskatchewan and Pasquia Rivers in what is now Manitoba was the meeting place for early aboriginal peoples. In 1741, a fur-trading place was established and the Cree soon adopted the economics of trading furs. Later they served as middlemen for the surrounding First Nations wanting to trade their furs with the Hudson Bay Company. During the Hudson's Bay Company rule (1670-1870) interest in this land was restricted to its fur potential.

People settled in the northern regions of Manitoba localities that provided opportunities for hunting, trapping, fishing and other land uses. The strategic locations of The Pas and OCN on the Saskatchewan River enhanced its importance as a "Gateway to the North" during the days of the fur trade.

The Pasquia region has been known since 1691 when the Saskatchewan River was the main artery of travel during the fur trade era.

Some grain and garden crops were grown around the forts and church missions.

OCN's land base presently consists of 23,207.879 acres (9,392.1 ha.) within 18 various parcels of land, which are dispersed over a vast area of north-west Manitoba including land in Saskatchewan. OCN lands vary in sizes of land base ranging from 10 acres (4.047 ha.) to 8,699.57 acres (3,520.6 ha.)

An additional 55,045 acres (22,276 ha.) of land will be acquired through Treaty Land Entitlement (TLE).

The main OCN community is situated along the north bank of the Saskatchewan River at the confluence with the Carrot and Pasquia rivers directly across from the Town of The Pas.

Today, OCN is the home to over 5,000 people of Cree descent. It is one of seven (7) First Nation's within the Swampy Cree Tribal Council.

OCN is one of the most progressive First Nations in Canada and has a thriving culture, rich heritage and bright future.

OCN is a traditional gathering place of the Cree who meet to hunt, fish and socialize.

The community is recognized as a model for self-government and was the first (1st) First Nation Band in Canada to be recognized as a municipality.

4.2 Existing Land Uses

- (1) Most of the occupied and developed areas are within OCN 21E along the Saskatchewan River from the Townsite area to the community of Big Eddy.
- (2) OCN is fully serviced with sanitary sewer/water infrastructure and the roads of OCN are mostly asphalt paved with surface land drainage with the exception being the rural area.
- (3) OCN 21E is comprised of various sections:
 - a) the Townsite area is the hub of the community and has a mixture of land uses with:
 - i) the greatest concentration of land use activities consisting of residences and community facilities;
 - ii) land along the Provincial Trunk Highway (PTH) No. 10 within the Townsite area is primarily devoted to the commercial enterprises including a hotel, shopping centre, OCN Shell, Casino and Gordon Lathlin Memorial Centre which is home of the OCN Blizzard Junior A hockey team; and
 - iii) the banks of Saskatchewan River serves as a gathering place (ie. Opaskwayak Indian Days and Powwow's);
 - b) residences are also situated along Umpherville Road (known to community members as Eastside), there are few cemeteries and one commercial MTS tower;
 - c) residences are also situated along Kiche Maskanow Road (known to community members as Carrot River and Cow's Head) to the community of Big Eddy, there are few community facilities such as a church, cemetery, and parks;
 - d) the community of Big Eddy primarily accommodates single-family housing with community facilities such as a youth centre, water treatment plant, cemetery, Moose Park, the Big E Mart and the road leading to Pike Lake; and
 - e) further north of Big Eddy:
 - i) are the gravel and sand excavation areas;
 - ii) is public use areas such as cemetery, landfill and land farms site;
 - iii) is timber resource;
 - iv) is the residential areas of Oliver Bay and residential small agricultural area of Watchi Bay.

4.3 Regional Development

- (1) The Pas region, also known as the “Gateway to the North”, is located approximately 375 miles (620 km) northwest of Winnipeg. The community is both a geographically and economically integrated region that is composed of three (3) distinct communities, namely, Opaskwayak Cree Nation (OCN), the Town of The Pas (The Pas), and the Rural Municipality of Kelsey (RM of Kelsey).



Opaskwayak Cree Nation, The Pas, and R.M. of Kelsey

- (2) Its unique location on rich soils of the Saskatchewan River Delta surrounded by dense boreal forests and countless fish stocked lakes endows the region with a colorful heritage and panoramic beauty.
- (3) OCN and The Pas serve as a major economic centre for many communities in northwest Manitoba. The businesses in the area provide goods and services to the large number of people in the neighboring communities. Businesses in OCN and The Pas also provide services and supplies to the local agricultural community. The RM of Kelsey has prime agricultural land.
- (4) The diverse regional economy includes strong forestry, agriculture, transportation and education sectors. In addition, with the agricultural section roughly 1.5 million bushels of grain and specialty crops are grown each year on up to 131,000 acres (53,051.7 ha.) of prime farmland within the Carrot River Valley area.

- (5) The area also has a thriving tourist industry due mainly to the forested woodlands of the Canadian Shield. The areas surrounding OCN and The Pas are home to beautiful lakes and rivers, with many scenic natural areas. The abundant forests of the area also support a strong forestry industry supplying local producers with raw timber.
- (6) OCN is one of the largest employers in the region with Tolko being the largest.
- (7) There is a local university within the region, located in The Pas. The University College of the North offers a broad range of post-secondary programs and opportunities to about 4,500 northern residents.
- (8) There are two (2) major festivals drawing hundreds of visitors to the area each year. The two events are:

The Northern Manitoba Trappers Festival, that features the World Championship Dog Sled Race, held in mid-February; and



The Opaskwayak Indian Days (OID), featuring the canoe classic, held in mid-August on OCN Lands. The site for the OID is where the Saskatchewan, Carrot and Pasquia Rivers meet and it is a traditional Cree meeting place where throughout history First Nations have converged to hunt, socialize and practice spiritual life.

4.4 Current Land Use Plan

- (1) The current OCN Land Use Plan is over thirty (30) years old and has not been updated since 1991. With numerous changes in land use, new additional lands and development, as well as, the approval of the *OCN Land Code*, the community has decided to enact this Land Law.
- (2) The existing OCN Land Use Plan provided development objectives for residential, commercial, industrial, community development, recreation, resources and green space. Community members have followed these objectives and implemented various recommendations outlined in the plan.

4.5 Existing OCN Parcels

OCN has 18 parcels of reserve land, totaling 23,208 acres (9,392.1 ha.) more or less, as listed below:

- (1) 21A - Timberland Trailer Court, small lot on Larose Avenue, and Connaught Avenue in The Pas, and a strip land along PTH No. 10 South just before Young's Point;
- (2) 21B - Cemetery Road; 1 mile east on PR 285 towards Rhals Island on the South bank of the Saskatchewan River;
- (3) 21C - Whitebridge; 0.5 km west of The Pas on the south bank of Saskatchewan River and the west bank of the Pasquia River;
- (4) 21D – Part of the Dyke, near The Pas with access via PR 283;
- (5) 21D Salt Channel – which includes some lands on the Dyke, near the Saskatchewan border, access is through the Dyke;
- (6) 21E – Main OCN areas which includes Eastside, Townsite, Carrot River, Cows Head, Big Eddy, Oliver Bay, and Watchi Bay;
- (7) 21F - Fischer Island with access provided via a local road;
- (8) 21G - Potato Island with access provided via water and winter road;
- (9) 21I - Bracken Dam and along PR 283; lands along the southeast bank of the Carrot River; 3 miles west of The Pas;
- (10) 21J - On the mouth of the Birch River and Saskatchewan River with access provided via the Saskatchewan River;
- (11) 21K - Saskeram with access provided via the Saskatchewan River;
- (12) 21L - Near Rocky Lake;
- (13) 21N - Mile 21 heading west to the Saskatchewan border with access provided via PR 283;
- (14) 21P - Saskeram & Pear Islands;



- (15) 21 Stoney Point - has some land along the Clearwater Lake area;
- (16) 231 Root Lake - Root Lake area with access provided via winter road;
- (17) 27A Carrot River - In the Province of Saskatchewan, with access provided via PR 283 (MB) and PR 9 (SK); and
- (18) Root Lake Beach - North of The Pas heading towards Wanless.

4.6 Treaty Land Entitlement

- (1) In January 1999, OCN signed its Treaty Land Entitlement Agreement (TLEA) and the resolution of the long outstanding treaty obligations.
- (2) The Framework Agreement settled the land debt that was owed to the 19 First Nations under Treaties 1, 2, 3, 4, 5, 6 and 10 because they did not receive all the land they were entitled to.
- (3) OCN was entitled to an additional 56,068 acres (22,669.72 ha.) to be set aside as reserve land and which OCN has converted 8,699.60 acres (3,520.60 ha.) as of December 31, 2008. The Province of Manitoba was to provide 47,658 acres (19,287.19 ha.) of Crown Land. The Government of Canada was to provide \$2,153,051 to enable OCN to purchase up to 8,410 acres (3,403.53 ha.) of land where Crown Land was unavailable. This land purchase is to be made on a willing buyer/willing seller bases. In addition, Canada was to provide OCN with \$1,364,397 for the use and benefit of its members.
- (4) There are five (5) other parcels of land that will soon receive Reserve status as follows:
 - a) OCN Egg Lake Indian Reserve No. 1 - 14,055.05 acres (5,688 ha.);
 - b) OCN Rocky Lake Indian Reserve No. 1 - 5,399.14 acres (2,185 ha.);
 - c) Attic Lake - 1,160.14 acres (469.5 ha.);
 - d) OCN Reserve 21A South - 113.42 acres (45.9 ha.); and
 - e) Barrier Settlement - 37.00 acres (55.4 ha.).

the process used to include these new lands under this Land Law, is that upon lands acquiring OCN reserve status, by way of a community approval process, these lands shall have their use pre-determined and approved at a community meeting.



5.0 COMMUNITY GOALS AND POLICIES

5.1 OCN's Community Goals

(1) OCN's community goals are:

- a) to encourage and promote community economic development initiatives, which utilizes the land base in a manner that contributes to the physical, social, cultural, spiritual and economic vitality of OCN;
- b) to develop land use policies that reflects sound environment management and complements the OCN Environmental Management System;
- c) to ensure the availability of an adequate supply of land to meet present and future land use requirements;
- d) to ensure development occurs in a manner that is harmonious with surrounding land uses and the environment;
- e) to encourage and promote the use and development of land in a manner that is consistent with the principles and guidelines of sustainable development;
- f) to support and enhance OCN as a regional centre;
- g) to support and enhance viable agricultural and natural resource areas;
- h) to ensure that developments does not occur on lands that are unsuitable for what is being proposed;
- i) to provided a sound framework for the administration of land use planning and development in the community;
- j) to provide a measure of protection for investments in community infrastructures, including utilities and transportation networks in order to maintain cost-effective operations of new, upgraded or extended infrastructure service;



Kikiwak Inn – located on OCN 21E



- k) to encourage that development review processes include careful consideration of the short and long term costs and benefits that may result from proposed developments;
- l) to promote cooperation between OCN and adjacent communities regarding the planning and development of areas of local or mutual concern;
- m) to provide policies that ensure that any revenues derived from natural resources is set aside that will benefit future generations and any expenditure from those resources shall be determined at an Annual General Meeting of OCN members;
- n) to ensure that funding is available for enforcement from the lands program revenue for this Land Law and any regulations made thereafter which complements this Land Law;
- o) to promote community networking and communication with newly acquired OCN Lands in areas that are outside of the main reserve, such as Cumberland House, when it comes to development of those lands and for the use of the land for their grandchildren;
- p) to support the idea of a satellite office in areas that are occupied by OCN members;
- q) to improve communications for all members regarding accountability and transparency with regards to lands, developments, and revenues;
- r) to enhance the land management program to run effectively and efficiently as its own separate entity, and
- s) to ensure that OCN continues to be an enjoyable place to reside.

5.2 General Community Policies

- (1) Prior to submitting an application for a development approval, a development proponent will be required to provide information that is satisfactory to OCN in order to establish:
 - a) that the proposed land use(s) will be developed in such a manner that will eliminate or minimize conflicts with adjacent land uses;
 - b) that the land is physically suited for the purposes intended and in particular that the soil and drainage conditions are adequate for the proposed development; and



- c) that the land is not subject to an environmental hazard or that appropriate remedial measures have been or will be take to protect public health, safety and property.
- (2) Manitoba Hydro, Manitoba Telecom Services and other similar utilities will work with OCN to ensure the provision of their services in the most economical and efficient manner possible.
- (3) When reviewing site requirements, the utility companies should ensure they will not have an adverse impact on adjacent land uses within the community, with such uses as:
 - a) communication towers; and
 - b) maintenance compounds.
- (4) A site-specific groundwater pollution hazard appraisal may be required for major projects prior to the approval of a proposed new development or expanded facility.
- (5) Information may be required from interest holders relating to:
 - a) the nature of any discharges into the air, soil or water;
 - b) the nature of outside storage requirements;
 - c) the compatibility of the proposed development or facility expansion with adjacent land uses; and
 - d) the nature of plans for buffering such activities from adjacent land uses.
- (6) Development or activities that could cause pollution under normal operation conditions may not be permitted in an identified groundwater pollution sensitive area unless:
 - a) it can be proven by adequate engineering or hydro-geological investigation that the proposed activity will not cause pollution of the groundwater supply; or
 - b) appropriate remedial measures have been or will be taken to sufficiently mitigate the risk of endangering the potability of groundwater supply.
- (7) No development of land shall be permitted unless it conforms to the general intent and provisions of this Land Law.

5.3 Hazard Lands, Flooding and Erosion

A. Objectives

- (1) To minimize personal hardship and inconvenience, adverse effect on public health, and loss of life and safety.
- (2) To minimize property damage and public expenditures for relief or protection.
- (3) To restrict activities which would accelerate or promote environmental damages arising from causes such as erosion or bank instability.
- (4) To maintain the natural capability of streams to convey flood flows.
- (5) To restrict activities that could negate the benefits derived from existing flood control works.



Bracken Dam, OCN 211 - Sandbagging

B. Policies

- (1) Low intensity uses such as some agriculture or green space recreational activities may be acceptable with hazard areas, but any other use involving higher intensity of development shall be restricted. Hazard areas include lands subject to flooding, water erosion, bank instability, landslides or subsidence. More specific criteria are as follows:
 - a) lands subject to flooding are all lands that would be flooded by a 100-year flood, or a flood specified by OCN or Provincial and Federal government agencies in area of protected flood control works;
 - b) lands subject to water erosion are all lands that would, within a 50-year period, be eroded or become unstable due to the action of water contained in an adjacent waterway or water body; and/or
 - c) land subject to other hazards such as landslides or subsidence are those lands where actual effects of such hazards have occurred or have been predicted by an accredited source such as a Provincial or Federal government agency.



- (2) It may not be practical or desirable for economic or social reasons to totally restrict development in all hazard areas. Developments shall, however, be carefully controlled to ensure that they are compatible with the risks or that the hazard has been eliminated or protected against. Where such exceptions are made, the following criteria shall be applied:
 - a) the development shall not adversely alter, obstruct or increase water flow, flood velocities or flood stages and should only be allowed if the cumulative effects of all foreseeable development in the flood prone area is within limits specified in the regulations or policies;
 - b) there shall be no added risk to life, health or safety;
 - c) all structures and services shall be protected against damage and shall be functional under hazard conditions;
 - d) activities such as dumping, excavation and clearing, which would accelerate or promote damages due to causes such as erosion or bank instability, should be prohibited; and
 - e) natural tree and vegetative cover should be preserved to reduce erosion and assist in maintaining bank stability.
- (3) Development proposals in hazard areas shall include completion of engineering studies by the proponent including recommendations regarding preventative and mitigating measures, which:
 - a) eliminate the risk or
 - b) reduce the risk to an acceptable level;
 - c) restore or rehabilitate damage that may occur; and
 - d) minimize or eliminate any liability to OCN.
- (4) In areas where the specific hazard has not been determined, buildings should be set back from all waterways a distance of at least 10 times the height of the bank above channel grade or 98 feet (29.87 m.) whichever is greater, unless an engineering investigation shows that these limits may be reduced.
- (5) A buffer strip of natural vegetation from 150 feet (45.72 m.) to 300 feet (91.44 m.) wide should be left adjacent to all water courses and permanent water bodies.
- (6) Wetlands should not be drained or filled without the approval of the Land Authority upon an Environmental Assessment being completed.

5.4 Heritage, Cultural and Spiritual Resources

A. Objectives

- (1) To identify sites and structures having historic, architectural, spiritual, cultural or archaeological significance.
- (2) To protect these sites and structures from uses or activities that would endanger the specific areas.
- (3) To encourage public awareness, understanding and appreciation of these historic, spiritual and cultural sites.
- (4) To meet periodically with community elders and/or any relevant cultural groups, to ensure that heritage, cultural and spiritual artifacts and resources are protected for the benefit of future generations.



OCN 21E – Arbor Site – Pow Wow Grounds

B. Policies

- (1) OCN will create, “A Community Heritage Registry” of all known historic, architectural, spiritual, cultural or archaeological resources within the community.
- (2) OCN will, within its resources, conduct comprehensive reviews of the historical significance and physical condition of each historic, architectural, spiritual, cultural or archaeological resource, and establish priorities for the preservation and management of these resources.
- (3) The development of those areas or sites that have been formally identified by the community elders, and/or any relevant cultural group and/or Chief and Council may be considered only after consultation with community elders and an examination of the site or area to determine if the heritage, spiritual and traditional resources would be endangered.
- (4) The development, designation and preservation of heritage, cultural and spiritual resources shall be coordinated with other heritage and recreational resources in OCN to maximize interpretive and tourism potential.

5.5 Transportation

A. Objectives

- (1) To protect and facilitate the various functions of the road system in order to move traffic safely and efficiently.
- (2) To direct large volumes of business and automobile traffic away from residential areas.
- (3) To ensure safe pedestrian movements.
- (4) To protect the main function of Provincial Trunk Highway (PTH) No. 10 as a primary arterial route.
- (5) To protect investments in the transportation network that is already in place and prevents its premature obsolescence.
- (6) To minimize disruption to local development in the future, and reduce public costs for land acquisition when upgrading to the transportation network is required.

B. Policies

- (1) Strip development along a PTH, whereby direct connections to the roadway are continuously relied upon for providing access to abutting properties, shall not be permitted unless approved by the appropriate authority and copy provided to the Land Authority.
- (2) Developments that would generate traffic in an amount and/or type that would unduly impair the present and potential capability of the adjoining highway to carry traffic safely and efficiently, shall not be permitted unless adequate measures are taken to mitigate the problem(s).
- (3) Any improvements to upgrade the existing provincial highway system deemed necessary by the appropriate Provincial Government authority, which are directly associated with a development, shall be the responsibility of the development proponent.
- (4) The local road or street network associated with any type of proposed development shall be designed to conform to both the existing and planned transportation network of the neighboring areas.

- (5) Highway commercial developments may be permitted where interference with other resources is minimized and the safe and efficient operation of the highway is maintained. Direct private access to the highway shall be minimized by means of service or internal roads, where appropriate.
- (6) The location and construction of accesses to local roads shall be subject to the approval of the Land Authority.
- (7) Any development that is to occur within the control areas of PTH's and Provincial Roads (PR's) under provincial authority shall be subject to approval by the appropriate government authority.
- (8) The location and construction of an access to a Provincial Road (PR) and to a Provincial Trunk Highway (PTH) will be subject to approval by the appropriate government authority.
- (9) Land uses which generate significant amounts of regional vehicle traffic and/or significant truck traffic shall be located in proximity to major roadways, including PR's and PTH's, if appropriate.
- (10) Where an area of development is bordered on one side by a major transportation corridor or facility such as a highway or rail line, any new development should be directed to the same side of a corridor to maintain maximum safety conditions by eliminating unnecessary cross-corridor movements.
- (11) The drainage of any water into the highway drainage system shall require the approval of the appropriate government authority. Any improvements requires to upgrade the existing highway drainage system, which are directly associated with a development, shall be the responsibility of the development proponent.
- (12) Setbacks, changes in land use, signage, landscaping and access to PTH No. 10 shall be in accordance with the OCN Zoning Regulations and other applicable regulations.
- (13) Major new developments, as determined by the Land Authority, shall:
 - a) provide their own collector road system so not to impose increased traffic on adjoining local streets;
 - b) design the local road network in accordance with both existing and planned road system of neighboring areas;



- c) provide through routes that are direct, safe and pleasant for members to walk and cycle to neighbors, schools, shops and related community services;
 - d) provide mid-block crossing opportunities on major roads to make it easier for members to access business and community service areas; and/or
 - e) prepare transportation concept plans and traffic impact studies.
- (14) OCN roads shall be classified into the following three levels to reflect their respective roles in the transportation network:
- a) local roads will provide access directly to the property, will typically carry local only, and have a right-of-way width of approximately 66 feet (20.12 m);
 - b) collector roads may provide direct access to the property but in a controlled manner, will generally direct traffic to local destinations or to arterial roads, and have a right-of-way width of approximately 80 feet (24.38 m);
 - c) arterial roads are designed to carry high volumes of traffic to major destination points and have a right-of-way width of approximately 100 feet (30.48 m).
- (15) OCN shall promote the separation of vehicular, cycle and pedestrian traffic along major traffic routes, wherever possible.

5.6 Infrastructure Services

A. *Objectives*

- (1) To maintain a safe, efficient, effective and economical servicing system on a local and regional basis.
- (2) To ensure that development proponents pay a fair share of related servicing cost and do not unfairly burden OCN members.
- (3) To ensure that the expansion of utility services and corridors are coordinated with other local governments, interest holders and utility companies.
- (4) To maintain and enhance environmentally acceptable and economical methods of disposing all waste materials.



B. Policies

- (1) All new development in the urban and central area shall be serviced by sewer and water infrastructure, if available. All lots not serviced by OCN must be capable of supporting a private on-site sewage disposal.
- (2) When considering development proposals, the Land Authority shall ensure that protection and emergency services such as police, fire and first responder services are sufficient to meet increased demands and that the location of these services are accessible to the proposed development.
- (3) OCN will pursue innovative and environmentally sensitive methods of handling solid wastes including the development of a recycling program based on reduce, reuse, recycle and recover.
- (4) The expansion of the water supply and wastewater treatment systems will be carried out within a logical phasing program on the basis of good engineering practice and cost effectiveness and will be subject to the community's ability to accommodate development without compromising existing community development.

5.7 Community Design and Improvements

A. Objectives

- (1) To promote and maintain a attractive and well designed appearance of the community, particularly with respect to new or expanded multi-unit residential and business areas.



Town Site - Residential, Community Service Areas and Commercial Sites

- (2) To recognize the long term benefits of the urban design as a sound investment.



B. Policies

- (1) The location of buildings shall accommodate, wherever possible, views of parks, as well as natural, spiritual, traditional and landscaped areas both on and off-site.
- (2) Local environmental effects of new development, particularly view blockage and sun shadow, shall be minimized, wherever possible.
- (3) New or expanding multiple family dwellings and business development projects should consider the following design criteria:
 - a) all exterior finishing materials should be of good quality, durable and attractive;
 - b) exterior finishing materials of exposed faces of the building(s) in a proposed development should be of equal standard and appearance;
 - c) consideration should be given to whether the proposed building design maintains the character of the surrounding area including any cultural or traditional areas;
 - d) where a proposed development is adjacent to existing residential areas, consideration should be given to the proposed location of mechanical equipment, outdoor storage and garbage collection areas to reduce any negative impacts to surrounding land uses;
 - e) the extent of the projection of a proposed building on a site should relate to neighboring properties, wherever possible;
 - f) the building footprint should attempt, wherever possible, to preserve existing on-site trees or other natural features;
 - g) building and site designs should incorporate features that address the functional needs of residents of all ages and abilities;
 - h) the appearance of a solid wall of buildings should be avoided by varying the street edge treatment through such means as the use of strategically placed green spaces and planting, and varied building setbacks;
 - i) major entrance points to proposed developments should be accentuated through landscaping, signage, lighting, and other design techniques in order to enhance security and reinforce a scale and rhythm to the street that is complimentary to local uses and pedestrian activities;
 - j) signs should be compatible in scale and character with the building to which they relate;

- k) all utilities should be underground, wherever possible; and
 - l) outdoor storage area should be screened from adjacent streets by fencing or landscaping.
- (4) New or expanding business, governmental, public interest area, institutional and multiple family residential developments should include landscape plans as part of the development plans and environmental assessment, prior to approval from the Land Authority.
- (5) Parking areas should incorporate appropriate landscaping, fencing and other treatments into order to improve the appearance of the lots and contribute to the continuity of the street edge.

5.8 Recreation and Green Space

A. Objectives

- (1) To ensure that recreation developments are designed in a manner that is in keeping with good land use practice and includes provisions for adequate green space and protection from incompatible land use.
- (2) To provide the members and visitors with adequate indoor and outdoor recreation facilities and green spaces to ensure a healthy and aesthetically pleasing community environment.
- (3) To encourage and promote a variety of recreation, cultural, spiritual, and leisure opportunities that meets the needs of the members and responds to changing demographic trends.
- (4) To prevent overuse and consequent degradation of recreational resources.



B. Policies

- (1) Any proposed recreation trail systems shall inter-connect residential neighborhoods with commercial and community service areas, wherever possible.

- (2) Development on affected lands with significant capability for recreation shall only be permitted after the proponent has proven to the satisfaction of the Land Authority that there will be no adverse affects on those lands or that it cannot practically be located elsewhere.
- (3) Development of a recreation area shall be limited to a level of intensity that permits the sustainable use of the recreational resource.
- (4) Design and development of outdoor recreational resource opportunities shall be sensitive to such consideration as crowding and resource degradation.

5.9 Natural Environment Areas

- (1) To ensure the protection of scarce natural and scenic resources.
- (2) To manage community activities, lands and resources that ensures the ability of future generations to grow and prosper.
- (3) To protect significant natural features or areas which may be degraded or eliminated by certain types of development?
- (4) To help sustain threatened or endangered plants and animals.
- (5) To minimize the potential dangers of air, soil and water pollution.
- (6) To ensure that environmental issues are considered when economic development are planned.
- (7) To recognize the value of traditional knowledge and incorporate the use of traditional knowledge into the development review process.



OCN 21F

B. Policies

- (1) Design and development of outdoor recreational opportunities shall be sensitive to such considerations such as crowding and resource degradation.



- (2) Areas identified by OCN as having high recreation and natural resources capability shall be protected, wherever possible, from any negative affect and which areas are critical to sustaining:
 - a) threatened or endangered plants and animals;
 - b) Heritage Resources; and
 - c) flora and/or fauna.
- (3) Developments that would drain or fill any significant wetland or marshland area may be prohibited.
- (4) The retention of tree cover shall be encouraged as a means to control erosion and wind damage and protect significant wildlife habitat areas.
- (5) All agricultural lease/permit holders shall handle agricultural chemicals in a responsible manner.
- (6) Disposal of any chemical containers on OCN Lands will not be permitted without specific permission from the Land Authority.
- (7) Chemical spraying and other farming practices shall be in accordance with industry best practices.
- (8) OCN Members and lease holders shall not dispose of hazardous material in the OCN Landfill and shall utilize any recycling water disposal facilities and in the event that hazardous materials is required to be disposed of within OCN Lands, the Land Authority must first give approval and permission.
- (9) All projects and activities affecting OCN Lands and resources shall be in compliance with the requirements of:
 - a) the Canadian Environmental Assessment Act; and
 - b) any future environmental processes, procedures, regulations or agreements that OCN adopts and/or enacts.
- (10) If required by Federal government for capital projects, an environmental assessment must be undertaken by the proponent.
- (11) Upon OCN enacting their environmental management agreement and environmental assessment process, any requirements within the regulation will be followed by the proponent.

5.10 **Water and Shore Land**

A. Objectives

- (1) To maintain the natural capacity of waterways and water bodies to convey flows.
- (2) To preserve and maximize the capability of waterways and water bodies to be used for a variety of purposes.
- (3) To maintain and manage key shore lands:
 - a) to meet domestic water supply;
 - b) for recreation use;
 - c) for erosion protection;
 - d) ensure water table retention requirements; and
 - e) ensure the viability of local flora and fauna in areas that may be considered critical environment areas.
- (4) In addition to Section 5.10 (3) (e), it is anticipated that certain shore lands will be designed for protection solely to ensure the right of the public to fully utilize major waterways and water bodies.

B. Policies

- (1) Land shall be developed in manner which ensures that waterways, water bodies, groundwater and shore land areas of significance are sustained.
- (2) Identification of waterways, water bodies, and groundwater and shore lands requiring protection will be achieved through ecological programs. The extent of protection required will be determined depending on:
 - a) the characteristics of the local situation;
 - b) the size and configurations of the waterway, water body, shore land or groundwater;
 - c) the need for public access;
 - d) the rate of erosion;
 - e) the recreation potential; and
 - f) the related criteria that will all have a bearing on the mode of protection adopted and shore land reserves may be created to protect shore land, waterways or water bodies.



- (3) Development shall occur in a manner that sustains the yield and quality of water from significant aquifers.
- (4) Groundwater pollution hazard areas shall be taken into account in development proposals. Provisions require to safeguard such areas shall be applied through the environmental assessment process in terms of land uses and structures that could potential pollute groundwater.
- (5) The preservation and rehabilitation of native vegetation will be encouraged in sensitive environment areas such as the shorelines of lakes, rivers, creeks and streams in order to stabilize banks, filter run-off and to promote surface water quality.
- (6) In the case of development proposals which require significant volumes of surface water and/or ground water, the proponent shall be required to investigate the need for any government approval.
- (7) Public access to water and shore land areas shall be encouraged to foster appreciation and enjoyment to nature.
- (8) Any access to water and shoreline areas shall not lead to levels of activity that will exceed the capability of the area to sustain the ecosystem and recreation integrity.
- (9) Any proposed development adjacent to fisheries habitats, spawning sites and fish nursery areas shall conform to the following development criteria:
 - a) measures are put in place to limit nutrient and sediment inflow;
 - b) the construction of dykes is preferred to channel deepening and straightening;
 - c) land shall not be cleared, cultivated or developed to the water's edge of creeks, streams and lakes;
 - d) organic loading or siltation from agricultural run-off shall be prohibited.

5.11 Mineral and Forestry Resources

A. *Objectives*

- (1) To protect mineral resources, including known sand and gravel deposits, from conflicting land uses which may prevent the economic extraction of minerals.
- (2) To rehabilitate, in accordance with applicable regulations, lands disturbed by mineral or forestry resource extraction to environmentally safe, stable and compatible with adjoining lands.



- (3) To promote the socio-economic benefits of harvesting timber and the production of forest products, goods and services.
- (4) To ensure that revenues derived from the mineral and forestry resources go back into the community for the future generations.

B. Policies

- (1) Aggregate and other quarry mineral deposits shall be protected from conflicting and potentially incompatible land uses.
- (2) Minimum setback regulations shall be established in the OCN Zoning Regulation for extraction operations and adjacent land uses.
- (3) In accordance with government standards and/or OCN Zoning Regulation, the proponent shall rehabilitate the lands disturbed by mineral, quarry mineral or metallic mineral exploration to a condition that is:
 - a) environmentally safe;
 - b) stable; and
 - c) compatible with adjoining land.
- (4) Land uses in close proximity to sites of active mineral extraction operations, and which may be sensitive to the impact of surface mining shall not be permitted.
- (5) OCN members who carry out timber harvesting activities shall be encouraged to ensure that:
 - a) roads, landings and excavated trails are:
 - i) constructed, maintained or deactivated in a manner that minimizes soil erosion, landslide hazards and ensures that nearby streams are maintained in their natural or existing courses; and
 - ii) restored to the extent necessary that reforestation requirements are achieved; and
 - b) woodland debris on the site does not result in damage to lakes, rivers, creeks, streams and wildlife habitat areas.
- (6) Forestry activities shall be conducted in such a manner that ensures maximum protection and enhancement of all resources and aesthetic for the area in which the activity is occurring.



- (7) Forestry harvesting methods shall be conducted in such a manner as to promote regeneration of the highest value species naturally occurring on the site.
- (8) Where one resource may be reduced through the extraction of another resource, OCN will try to recover both resources, if possible, such as cutting merchantable timber prior to the extracting of gravel.
- (9) Approval of resource development shall be conditional on the proponent demonstrating that the development is in the long-term interest of OCN and will not result in unacceptable environmental degradation or conflict with other land uses.

6.0 TOWNSITE AND CENTRAL AREAS

6.1 Intent and General Objectives

A. *Intent*

- (1) In addition to the general objectives and policies outlined in Section 5 of this Land Law, the intent of the objectives and policies outlined in this section will address general issues that may arise from considering development proposals.

B. *General Objectives*

- (1) To maintain or improve the social and physical characteristics of the residential, community and business area.
- (2) To recognize the diversity of land uses within OCN.
- (3) To promote future growth of residential, business, government, institutional and recreational development in such a manner that they can coexist with minimal land use conflicts.
- (4) To protect and improve the economic well-being of the area by encouraging and participating in programs that will promote new jobs, new capital investment, economic growth and an increased OCN tax base.
- (5) To ensure orderly growth in a manner beneficial to OCN.
- (6) To facilitate the development of a range of community service and facilities that is in close proximity to residential areas.
- (7) To ensure that attractive, affordable and compatible housing choices are available to meet the changing socio-economic and demographic needs.



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- (8) To develop efficient, attractive and well-planned business areas serving OCN.
- (9) To ensure adequate recreational, leisure, spiritual and cultural opportunities for the health and enjoyment of OCN members.
- (10) To protect any traditional and spiritual areas from incompatible development.

6.2 Residential Areas

A. Intent

- (1) The intent of the Residential Areas in this Land Law is to outline policies for short and long term Community Development opportunities relating to existing developed and undeveloped residential areas.

B. Objectives

- (1) To protect and enhance existing residential areas through the accommodation of residential and community service development.
- (2) To ensure land uses are compatible with adjacent areas and reflect the demographic and market profile of the community.
- (3) To ensure that adequate sewage disposal and public water supply are available.

C. Policies

- (1) The following land uses shall be accommodated in Residential Areas for:
 - a) a range of housing opportunities such as single-dwellings, multiple family dwellings and mobile home subdivisions;
 - b) local commercial enterprises that serve the daily needs of local residents and visitors;
 - c) institutional and governmental facilities such as churches, public and private schools, libraries, cemeteries, day care facilities as well as police and fire stations;
 - d) recreation and green space uses such as neighborhoods parks, playgrounds, athletic fields and nature trails; and
 - e) spiritual and cultural uses such as burial grounds and meeting places.



- (2) Where available, all new developments shall be connected to sewer and water infrastructure.
- (3) All lots not serviced by sewer and water must comply with all Federal regulations including all OCN Land Laws and regulations.
- (4) New or pending developments shall have access to community roads.
- (5) The Land Authority shall, in the review process take into consideration the following criteria, when considering proposed multiple family dwelling, commercial and institutional developments;
 - a) the impact regarding building scale, street relationships, pedestrian safety, traffic volumes and movement;
 - b) the cost and feasibility of providing infrastructure service;
 - c) storm drainage patterns;
 - d) the protection or enhancement of existing treed or natural areas;
 - e) the proximity to, and availability of, public green space and recreational facilities; and
 - f) the use of buffers including berms, walls, fencing, landscaping, plantings, or a combination thereof, between adjacent or incompatible land uses.
- (6) Where large underdeveloped areas are being considered for future development the proponent shall:
 - a) prepare a Development Plan for the area in order to provide an efficient, well-planned outline which will include:
 - i) future roadways;
 - ii) site plan;
 - iii) green space;
 - iv) infrastructure;
 - v) drainage;
 - vi) erosion control; and
 - vii) any other major features.



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- b) ensure that the design of the roadways and the site plan are integrated with the existing roadways and services;
 - c) conform to recognized engineering and planning standards; and
 - d) conform to OCN Zoning Regulation.
- (6) Home Occupation, which shall be regulated by the OCN Zoning Regulation, is secondary to a primary residential use and shall not have adverse effects on adjacent land uses.

6.3 Business and Mixed Use Areas

A. *Intent*

- (1) The intent of the Business and Mixed Use Areas in this Land Law is to outline policies that recognize:
 - a) the vital role of the commercial area within OCN which diversities the local economy and generates employment; and
 - b) OCN's social and economic opportunities derived from having a mixture of residential and community service development in close proximity to each other.

B. *Objectives*

- (1) To achieve a well-balanced local economy that facilities economic and employment opportunities.
- (2) To ensure an adequate supply of serviced and possibly un-serviced business sites that are available to accommodate present and future development opportunities.
- (3) To encourage businesses with similar characteristics to be grouped together to create a more pleasing business environment.
- (4) To ensure land uses are compatible with adjacent areas.
- (5) To promote a full range of business, multi-family residential, recreational and community service developments.
- (6) To encourage mixed-use developments that caters to different market and client needs.
- (7) To ensure that development effectively utilizes existing infrastructure.

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C. Policies

- (1) The following land uses shall be accommodated in the Business and Mixed Use Area:
 - a) residential uses including but not limited to single dwelling units, condominiums, cottages, townhouses and duplexes that are used for personal use and not as a business;
 - b) commercial mobile parks including but not limited to single dwelling units within a mobile home park and mobile park head lease with sub-leases;
 - c) commercial uses including but not limited to any business enterprise that require a land base other than small business within a home dwelling, industrial, leisure, retail, recreational, residential for renting, and other general uses such as retail malls, restaurants, grocery stores, clothing, sporting good establishments, furniture/appliance outlets, professional offices, household repair businesses and various support services.
 - d) removal of resources including but not limited to:
 - i) selective timber cuts;
 - ii) removal and storage of peat;
 - iii) limited sand and gravel extractions; and
 - iv) cutting and cleaning of deadfall;
 - e) Utilities including but not limited to electrical, cable, water lines, sewer lines, lagoon, telephone, irrigation, infrastructure;
 - f) easements including but not limited to right of ways, encumbrances, roads, ditches, railways, waterline, and walking trails;
 - g) occupancy including but not limited to short term residential use, cabins, short term cottage and year to year leases, bill board permits, small agricultural activities; gardening; and community gathering;
 - h) public interest including but not limited to parks, schools, churches, cemeteries, camp grounds, water plant, sewage plant, traditional areas, burial grounds, land fill, land farms, fire/emergency/public safety buildings, public works building and yard; recreational sites; and general use areas that are used in common by OCN Citizens; and
 - i) any other land use which may not be listed above and that the Land Authority and Chief and Council deem appropriate.



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- (2) Where available, all new major developments shall be serviced by sewer and water infrastructure and have access to community roads.
- (3) New business developments shall be designed to encourage safe pedestrian movements linking shopping, parking and recreation services.
- (4) The Land Authority shall, in the review process take into consideration the following criteria when considering proposed business, governmental, institutional, multiple family dwelling, and mixed used developments:
 - a) the local impacts regarding building scale, street relationships, pedestrian safety, traffic volume and movement;
 - b) adequacy of lighting, parking, universal access and the reduction of noise;
 - c) the availability and proximity to business and community services as well as public green space and school facilities;
 - d) the cost and feasibility of providing infrastructure services;
 - e) storm drainage patterns;
 - f) the protection or enhancement of existing treed or natural areas;
 - g) the use of buffers including berms, walls, fencing, landscaping, plantings, or a combination thereof, between adjacent or incompatible land uses;
 - h) the volume of water consumption in the peak use periods will not unduly strain OCN's water supply or distribution system;
 - i) the amount and type of waste will not reduce the effectiveness of OCN to collect, treat and dispose of solid or liquid waste; and
 - j) the proposed development, particularly its gas, noise or light emissions, will neither disrupt adjacent areas nor diminish the quality of the environment beyond the site being used.
- (6) The proponent may be required to provide an environmental assessment and/or study.
- (7) Commercial type developments shall be restricted mainly to the PTH No. 10 strip.
- (8) Where large underdeveloped areas are being considered for future development the proponent shall:



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- a) prepare a Development Plan for the area in order to provide an efficient, well-planned outline which will include:
 - i) future roadways;
 - ii) site plan;
 - iii) green space;
 - iv) infrastructure;
 - v) drainage;
 - vi) erosion control; and
 - vii) any other major features
- b) ensure that the design of the roadways and the site plan are intergraded with the existing roadway and services;
- c) conform to recognized engineering and planning standards; and
- d) conform to OCN Zoning Regulations

7. RURAL MIXED USE AREA

7.1 Intent and General Objectives

A. *Intent*

- (1) The addition to the general objectives and policies outlined in Section 5 of this Land Law, the intent of the section is to address general issues that may arise from evaluating development proposals in the Rural Mixed Use Area.

B. *General Objectives*

- (1) To ensure land uses are compatible with adjacent areas.
- (2) To provide a measure of protection for investments in the transportation networks in order to maintain cost-effective operations of new, upgraded or extended transportation infrastructure services.
- (3) To protect and enhance renewable and non-renewable natural resources, including water, forests, soils, aggregates, minerals and wildlife habitats.
- (4) To ensure that development does not occur on lands that is unsuitable for the proposed development.

7.2 **Rural Settlement Areas**

A. Intent

- (1) The intent of the Rural Settlement Area in this Land Law is to outline policies that are not within the main developed areas.

B. Objectives

- (1) To maintain and strengthen the viability of the Rural Settlement Areas as places to places to live.
- (2) To accommodate a variety of residential and limited commercial and recreation uses.
- (3) To ensure that uses located in the Rural Settlement Areas do not adversely affect adjacent uses.
- (4) To ensure that the Rural Settlement Areas remain compact and are not adversely affected within their immediate rural boundary.
- (5) To identify suitable areas for future development in keeping with the anticipated demand for land and efficient infrastructure servicing strategies.



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C. Policies

- (1) The following land uses shall be accommodated in the Rural Settlement Areas:
 - a) a range of housing opportunities such as single-family dwellings, multiple family dwellings, cottage dwellings and mobile home dwellings;
 - b) limited commercial developments that serve the public such as restaurants, convenient type stores and various support services;
 - c) recreation and green space uses ranging from parks and nature trails to various sports facilities including golf courses;
 - d) limited agricultural activities; and
 - e) spiritual and cultural uses such as burial grounds and meeting place.



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- (2) Any new development shall occur in such a manner so that it is compatible with adjoining land uses and potential conflict between uses is minimized. The use of buffers may be required to minimize conflicts.
- (3) Minimum lot sizes shall be established in the OCN Zoning Regulation to permit effective disposal of sewage and to minimize the risk of groundwater pollution.
- (4) The growth of Rural Settlement Areas bordering on one side of a Provincial highway shall be located on the same side as the existing settlement.
- (5) Expansion of the Rural Settlement Area shall, wherever possible be directed away from prime agricultural land and other resource-related uses to avoid incompatibilities and so that land is not prematurely taken out of production or its use prematurely inhibited.

7.3 Rural Mixed Land Use

A. *Intent*

- (1) The intent of the Rural Mixed Land Use Areas in this Land Law is to outline policies that support and protect the natural aesthetics and wildlife with the rural areas.

B. *Objectives*

- (1) To prevent incompatible land uses for intermixing.
- (2) To maintain the rural character and quality of life presently enjoyed in the Rural Mixed Land Use Area.
- (3) To ensure that proposed developments can be serviced to an appropriate rural standard and in a cost-effective manner with respect to access by way of road, trails, or waterways.
- (4) That any type of land use do not adversely effect the environment.

C. *Policies*

- (1) The following land uses shall be accommodated in the Rural Mixed Land Use Areas:
 - a) small scale agricultural such as gardening and a limited amount of farm animals;



- b) public general industrial uses, such as timber mills and lumber yards, farm equipment and machinery repair shops, light manufacturing uses, general contractor services, warehouse sales as well as equipment or implement sales or rentals, that accommodate a mix of manufacturing, assembly distribution and services with indoor or outdoor operational storage characteristic;
 - c) limited housing opportunities such as single-family dwellings, mobile home dwellings and cottage dwellings;
 - d) outfitters and game farms as well as wildlife conservation reserves;
 - e) public interest areas such as water/sewer facilities, group and/or healing centres and cemeteries;
 - f) recreation, green space and natural trails;
 - g) seasonal recreation uses such as cottages, lodges, campgrounds, parks, and natural trails; and
 - h) spiritual and cultural uses such as burial grounds and meeting places.
- (2) The surface water quality in the area shall be protected.
- (3) For sites where there is potential for pollution of soils, groundwater or surface water may be required to incorporate mitigating measures that will reduce the risk to acceptable levels or shall be precluded from operating.
- (4) Residential lots shall be of such dimensions so as to maintain the rural character of the land and shall take into consideration:
- a) existing shelterbelts as well as other physical and natural features;
 - b) suggested minimum lot size of two (2) acres is preferred with a maximum lot size of 10 acres; and
 - c) where it can be demonstrated that the minimum and maximum figures are either deficient or excessive for their purposes, they may be altered at the discretion of the Land Authority.
- (5) Home Occupation or home-based businesses are:
- a) secondary to a primary residential use and shall not have adverse effects on neighboring land uses; and
 - b) such Home Occupation shall be regulated by the OCN Zoning Regulation.



- (6) Residential Development shall be directed towards sites with low potential for agricultural and natural resources development due to adverse topography, poor soil conditions, or other physical constraints and the proposed development will not unduly interfere with existing or proposed agricultural operations.
- (7) Residential development shall be planned in a manner that will not produce unacceptable social or economic costs. The Land Authority will consider the impact of such development on the provision of such public services as schools, school busing, hydro, telephone, highways, police and fire protection, health care and recreational facilities, snow removal and refuse collection.
- (8) Residential development shall accommodate adequate drainage, the proper function of a septic field or other acceptable method of domestic effluent disposal, and a potable water supply.
- (9) Land should be preserved and protected for Agricultural Activities on prime agricultural lands and lands where Agricultural Activities are dominant or could be viable on lower class land and where it is desirable and feasible to provide protection to such activities as determined by the Land Authority.

8.0 RURAL AGRICULTURAL AREAS

8.1 Intent and General Objectives

A. *Intent*

The intent of the Rural Agricultural Areas in this Land Law is to outline policies that support and protect agricultural related uses in the rural areas.

B. *Objectives*

- (1) To protect agricultural lands for a full range of agricultural activities.
- (2) To prevent incompatible land uses for intermixing.
- (3) To encourage measures to bring new land into productive agricultural uses provided it does not have a higher potential for wildlife management or other non-agricultural use.
- (4) To maintain the rural character and quality of life presently enjoyed in the Rural Agricultural Area.

- (4) To maintain the rural character and quality of life presently enjoyed in the Rural Agricultural Area.
- (5) To ensure that proposed developments can be serviced to an appropriate rural standard and in a cost-effective manner with respect to road access, water supply and wastewater disposal.
- (6) To ensure proposed developments do not negatively impact agriculture, the environment or development.

C. Policies

- (1) The following land uses shall be accommodated in the Rural Agricultural Areas:
 - a) general agricultural uses such as farming, pasturage, agriculture, apiculture, floriculture, horticulture, non-commercial farms, and agricultural product storage facilities.
 - b) limited housing opportunities such as single-family dwellings, mobile home dwellings and cottage dwellings;
 - c) agri-commercial uses such as commercial seed cleaning plants, agricultural implement sales and service establishments;
- (2) The surface water quality in the area shall be protected.
- (3) For sites where there is potential of pollution of soils, groundwater or surface water, agricultural operations may be required to incorporate mitigating measures that will reduce the risk to acceptable levels or shall be precluded from operating.
- (4) Residential lots in the Rural Agriculture Areas shall be limited and take into consideration:
 - a) existing shelterbelts as well as other physical and natural features;
 - b) suggested minimum lot size of two (2) acres is required with a maximum lot size of five (5) acres;
 - c) where it can be demonstrated that the minimum and maximum figures are either deficient or excessive for their purposes, they may be altered at the discretion of the Land Authority.
 - d) if there is a home-based businesses that is secondary to agricultural purposes, the home-based businesses shall be regulated by the OCN Zoning Regulation;
 - e) residents development shall be directed towards sites with low potential for agricultural use and does not interfere with existing or proposed agricultural operations and impacts shall be considered



before the Land Authority grants permission for a residence to be located on agricultural land:

- i) public services available;
- ii) potable water supply (wells or existing infrastructure;
- iii) type of sewage disposal (septic field or holding tanks)
- iv) school busing;
- v) hydro hook up;
- vi) telephone hook up;
- vii) highways and accesses;
- viii) police protection;
- ix) fire protection;
- x) snow removal; and
- xi) refuse collection.

- (6) Land should be preserved and protected for agricultural activities on prime agricultural lands and lands where Agricultural Activities are dominant or could be viable on lower class land and where it is desirable and feasible to provide protection to such activities as determined by the Land Authority.

9.0 NATURAL RESOURCE AREAS

9.1 Intent and General Objectives



A. Intent

- (1) The intent of the Natural Resource Area in this Land Law is to outline policies that support and protect natural resource related uses in the rural areas.

B. Objectives

- (1) To prevent incompatible land uses for intermixing.
- (2) To maintain the rural character and quality of life presently



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enjoyed in the Natural Resource Area.

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- (3) The intent of the Natural Resource Area in this Land Law is to outline policies that support and protect natural resource related uses in the rural areas.
- (4) To ensure that proposed developments can be serviced to an appropriate rural standard and in a cost-effective manner with respect to various means of accesses, water supply and wastewater disposal.
- (5) To ensure proposed developments do not negatively impact natural resource and the environment.
- (6) The protection of natural resource to be sustainable.
- (7) To protect the wildlife and their habitat.

C. Policies

- (1) The following land uses shall be accommodated in the Natural Resource Areas:
 - a) limited housing opportunities such as single-family dwellings, mobile home dwellings and cottage dwellings;
 - b) natural resource developments such as forestry activities, mineral exploration and extraction operations, outfitters and game farms as well as wildlife conservation reserves;
 - c) limited agricultural use such as hayfields, wild rice, preservation farms and gathering;
 - d) seasonal recreation and green space uses ranging from parks, cottages, lodges, campgrounds and natural trails; and
 - e) spiritual and cultural uses such as burial grounds and meeting places.
- (2) The surface water quality in the area shall be protected.
- (3) For sites where there is potential of pollution of soils, groundwater or surface water, resource developments may be required to incorporate mitigating measures that will reduce the risk to acceptable levels or shall be precluded from operating.
- (4) Residential Development shall be directed towards sites with low potential for natural resources development due to adverse topography, poor soil



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conditions, or other physical constraints and the proposed development will not unduly interfere with existing or proposed natural resources.

10.0 OTHER TYPE OF USE APPROVALS

10.1 Development Permit

- (1) New development generally requires a Development Permit issued by:
 - a) the Development Officer; and/or
 - b) OCN Land Authority.
- (2) Before a permit is issued, proposals shall be reviewed to determine their conformance with this Land Law and the OCN Zoning Regulation.

10.2 Development Review Officer

- (1) OCN may in the future authorize a Development Review Officer to issue:
 - a) development permits;
 - b) zoning memoranda;
 - c) other similar documents that allows for minor variations to the requirements of the OCN Zoning Regulation.

10.3 Conditional Use Approvals

- (1) Within OCN Zoning Regulation, there will be provisions for the approval of various types of Development as a Conditional Use in each Zoning District.
- (2) With Conditional Use Applications the Land Authority will have the flexibility to:
 - a) review specific development proposals;
 - b) to receive community members input; and
 - c) to make decisions either approving or denying the proposal.
- (3) In addition, this process provides the Land Authority with the opportunity to establish conditions of approval appropriate for each proposal.
- (4) In utilizing the Conditional Use process, the Land Authority will:
 - a) have an opportunity to influence the location of certain types of development;

- b) as well as to implement measures to ensure that the development occurs in a manner that is acceptable to OCN.

10.4 **Variation Orders**

- (1) The OCN Zoning Regulation is structured to allow the Land Authority to issue Variation Orders for the purpose of
 - a) varying; or
 - b) altering the zoning regulations.
- (2) The Land Authority may attach conditions to a Variation Order in order to maintain the intent and purpose of this Land Law or the OCN Zoning Regulation.
- (3) The Land Authority may grant or refuse a minor Variation Order as set out in the OCN Zoning Regulation.

10.5 **Subdivision**

A. Approval

- (1) Subdivision is the process of altering legal property boundaries. Most often this involves splitting larger tracts of land into separate legal properties.
- (2) Proposals involving the subdivision of land for individual or multiple lot developments will be subject to a review and approval process of the Land Authority.
- (3) This process provides an opportunity for development proposals to be evaluated in accordance with the provision of this Land Law.

B. Criteria

- (1) Development of a subdivision on OCN Lands requires approval from the Land Authority. Prior to requesting approval the proponent must provide:
 - a) a proposal for the use of land along with their application;
 - b) an environmental assessment;
 - c) a copy of engineering plans; and



- d) any other relevant information that the Land Staff and/or Land Authority require.

11.0 IMPLEMENTATION MEASURES

11.1 Basic Implementation Measures

- (1) This section outlines the actions that are required in order to facilitate the overall community growth, objections and development policies.
- (2) This Land Law is based on short and long range policies, regulations and criteria for OCN to grow and prosper in a sustainable manner that reflects a diversity of interest and needs; however, this Land Law does not in itself manage and control development.
- (3) This Land Law is to be used in conjunction with other planning controls such as the OCN Zoning Regulation. With this in mind, the policies outlined in this Land Law will be implemented by the measures and methods provided below.

11.2 Implementation of OCN Zoning Regulation

- (1) Regulations shall be established on the processes and procedures that the Land Authority and its staff will utilize to ensure that steps are followed prior to recommendation and approval and any specific developments.
- (2) One such regulation that OCN shall be implementing is the OCN Zoning Regulation. This regulation shall enhance this Land Law and shall set out the criteria for decision making based on intent, objectives and policies.
- (3) The OCN Zoning Regulation establishes various Zoning Districts that will:
 - a) determines allowable uses;
 - b) provides details regarding the appropriate development standards such as:
 - i) minimum lot sizes;
 - ii) maximum building heights;
 - iii) sign controls;
 - iv) landscaping, and
 - v) Home Occupation regulations; and

- c) outlines on the applicable Zoning Districts for development.

11.3 **Adoption of Other Regulations under this Land Law**

- (1) OCN Council may adopt or enact and administer other Regulations other than the OCN Zoning Regulation, concerning the use, development and maintenance of OCN Lands.
- (2) Such additional Land Laws or Regulations could be:
 - a) building regulation;
 - b) property maintenance regulation;
 - c) vehicular access approval regulation;
 - d) drainage regulation; and
 - e) any other types of regulations affecting the use and development of OCN Lands.

11.4 **Amendment of this Land Law**

- (1) This Land Law shall be reviewed periodically and revised if necessary to anticipate and respond to changing conditions within OCN.
- (2) This Land Law may be amended by Chief and Council as follows:
 - a) a recommendation from the Land Authority supporting or requesting the amendment;
 - b) where the proposed amendments are substantial in nature, it may be referred to a Community Meeting for input; and
 - c) where an amendment is technical in nature, where urgent or following community input may be enacted by a written Resolution of Council.
- (3) A notice shall be provided to the community through the local newsletter and by such other means as the Chief and Council deems appropriate, informing them of the proposed amendment changes.
- (4) Upon community consultation process has been completed, Chief and Council shall approve or reject amendment.
- (5) If approved, Amendment to this Land Law shall be by written Resolution of Council.



- (6) All amendments shall be files in the OCN Land Registry.
- (7) Additional OCN Lands may be acquired and/or selected through land claim settlements, treaty land entitlement, land exchanges, unresolved exchanges and or other processes which are accepted and set aside as reserve lands shall identify the Land Use designation which will be pre-determined. The process for pre-determining the Land Use area shall:
 - a) include the pre-determination of Land Use Areas at the Community Approval Process, set out in the OCN Land Code for accepting new lands as OCN Lands; and
 - b) have the OCN members vote to accept Land Use Area designation;
 - c) upon the lands being converted into OCN Land status by Canada, the Land Use Area approved for such lands will be in full force and form part of this Land Law.
- (8) Chief and Council shall ratify such acceptance of each Additional OCN Lands by having an absolute majority of Chief and Council signing the amendment to this Land Law.
- (9) All decision of Chief and Council regarding amendments to this Land Law, whether approved or denied shall cause to have notice published in the local newsletter informing the community members of their decision.

12.0 GENERAL PROVISIONS

- (1) Except where otherwise specifically intended, the plural shall include the singular, the singular shall include the plural, the masculine shall include the feminine and the feminine shall include the masculine where used in this Land Law.
- (2) This Land Law will be interpreted in a full, fair and generous manner, in accordance with its spirit and intent, rather than the technical interpretation or construction of its words or technical or typographical errors or no technical defect, breach or failure in the conduct or implementation of the obligations and duties set out in this Land Law shall be considered material or shall affect the application of this Land Law.
- (3) This Land Law shall be interpreted in conformity with the following principles in priority:
 - a) in accordance with the values of the OCN Community Members;
 - b) in accordance with the OCN Land Code, Land Laws, by-laws, regulations, and policies enacted or adopted the OCN and its entities;




Opaskwayak Cree Nation Land Law – 2009/001 CONSULTANT LANDMARK Planning and Design Inc.

- (4) The headings used in this Land Law have been inserted for convenience only and shall not be used in the interpretation, within this Land Law.
- (5) Where any part, section, subsection of this Land Law is struck down or struck out by a Court of Law, that section, subsection or provision will be deemed to be severed, and the remainder of this Land Law will remain and continues to be in force.

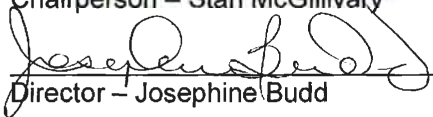
13.0 OCN RATIFICATION AND ADOPTION OF THIS LAND LAW

- (1) Adoption of this Land Law by OCN Community Members by way of a ratification vote will give effect to its validity and will be enforced.
- (2) This Land shall come into force and effect on 14TH day of May, 2009.
- (3) OCN Community Ratification vote was held on 14th, day of May, 2009, and has adopted this Land Law.
- (4) Upon adopted no development or land use change shall be carried out within the areas affected by this Land Law that is inconsistent or at variance with the proposals or policies set herein.


DONE AND PASSED by the Board of Directors of the Land Authority at a meeting held on the 3rd day of April, 2009 and FURTHER RECOMMENDS that Chief and Council request that Ratification Vote be held to enact this Land Law which vote will be held on the 14th day of May, 2009.

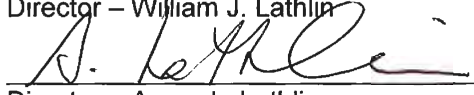

Chairperson – Stan McGillivray


Director – Ron Constant


Director – Josephine Budd


Director – William J. Lathlin


Director – Stan Head


Director – Amanda Lathlin


Witness to the Directors Signature

THAT THE CHIEF AND COUNCIL of Opaskwayak Cree Nation **RATIFIES** by Band Council Resolution #09-049, the community ratification vote held on May 14, 2009, of the enactment of the Land Law for Land Use and Community Plan including Natural Resources at a meeting held on the 9th day of June, 2009



Opaskwayak Cree Nation Land Law – 2009/001 CONSULTANT LANDMARK Planning and Design Inc.

the enactment of the Land Law for Land Use and Community Plan including Natural Resources at a meeting held on the ____ day of _____, 2009

SCHEDULE "A"

Definition of words used in relationship to development project but is that is not commonly used.

Buffer means an area designed to separate and protect incompatible land uses from one another as through the use of buffers such as appropriate landscaping to insulate the surroundings from noise, smoke, dust, odours, or visual aspects of adjacent properties or uses.

Erosion means the process by which the earth's surface is worn away by the action of wind or water.

Exploration means a search for minerals or oil and gas by prospecting, by geological, geophysical or geochemical surveys, by trenching, stripping, excavating or drilling or by any other method.

Farmstead mean a single-family dwelling, mobile or modular home, which is the principal residence of the owner or operator of a permitted or conditionally approved agricultural activity and which is located on the same site as the agricultural activity.

Gas means natural gas that:

- contains methane and other paraffin hydrocarbons, and might contain nitrogen, carbon dioxide, hydrogen sulfide, helium or minor impurities;
- is recovered or recoverable through a well from a reservoir; and
- includes any fluid hydrocarbon, before and after processing, that is not oil or condensate.

Groundwater means water below the surface of the ground.

Hazard Land means land that has become unstable as a result of flooding, water erosion, wind erosion, landslide or subsidence, or where the effects of same on the land have been predicted;

Land means all rights and resources in and of the land and includes:

- the water, beds underlying water, riparian rights, air space and renewable and non-renewable resources in and of the land, to the extent that these are under the jurisdiction of Canada or OCN; and



Opaskwayak Cree Nation Land Law – 2009/001 CONSULTANT LANDMARK Planning and Design Inc.

- all interests and licenses transferred by Her Majesty in Right of Canada list in the Individual Transfer Agreement and those interest and licenses approved and registered in the First Nation Land Registry;

Landscaping means any combination of trees, shrubs, flowers, grass or other horticultural elements, decorative stonework, paving, screening or other architectural elements, all of which are designed to enhance the visual amenity of a property or to provide a buffer between properties in order to mitigate objectionable features between them;

Mineral Resource Development means a development for the on-site removal, extraction and primary processing of raw material found on or under the site, or accessible from the site, typical uses include gravel pits, sandpits and the stripping of topsoil, but do not include the processing of raw materials transported to the site;

Nuisance means anything that interferes with the use or enjoyment of property or endangers personal health or safety;

100 Year Flood means a flood that is likely to occur, on average, only once in 100 years, or more specifically, a flood that has a one percent (1%) chance of being equaled or exceeded in any year;

Ordinary High Water Mark means the level at which the water in a water body or waterway has been held for a period sufficient to leave a mark on the vegetation and/or soil along the bank; the line identified in plan of survey as "O.H.W.M." or "Ordinary High Water Mark" or the line on a plan of survey delineating the bed of a water body or waterway;

Pollution means the presence of foreign substances that adversely affect the natural constituents of the air, water or soil;

Prime Agricultural Land means land composed of mineral soil:

- as determined by Manitoba Agricultural, Food & Rural Initiatives to be of dry-land Agricultural Capability Class 1, 2, or 3 and includes a land unit of one-quarter (1/4) section or more or a river lot, 60 percent (60%) or more of which is comprised of dryland Agricultural Capability Class 1, 2, or 3
- in certain circumstances, land composed of organic soil determined by Manitoba Agriculture, Food, & Rural Initiatives to be of dry-land Agricultural Capability Class 1, 2, 3; or
- land determined by Manitoba Agriculture, Food & Rule Initiatives to be of Irrigation Suitability Class 1A, 1B, 2A, or 2B may also be considered as prime agricultural land.

Rehabilitate/Restoration/Remediation means, in respect of a project site or an aggregate quarry, the actions taken for the purpose of:



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- protecting the environment against adverse effects resulting from operation at the site or quarry;
- minimizing the detrimental impact on adjoining lands of operations at the site or quarry;
- minimizing hazards to public safety resulting from operations at the site or quarry; or
- leaving the site or quarry in a state that is compatible with adjoining land uses and that conforms, where applicable, to a land use plan and to the specifications, limits, terms and conditions of a license issued under The Environment Act in respect to the project.

Renewable Resources includes living things such as fish, wildlife, and trees and other plants and surface and groundwater;

Shore lands mean land within 984 feet (300 m) of the ordinary high water mark of a water body, or land within 295 feet (90 m) of the ordinary high water mark of a waterway.

Structure means anything that is erected, built or constructed of parts joined together or any such erection fixed to or supported by the soil or by any other structure.

Subsidence means the vertical settlement, lowering or falling of the earth surface.

Surface Water mean any body of flowing or standing water, whether naturally or artificially created, including but not limited to a lake, river, creek, spring, swamp, wetland, and marsh, including ice on any of them, but not including a dugout on the property of an agricultural operation.

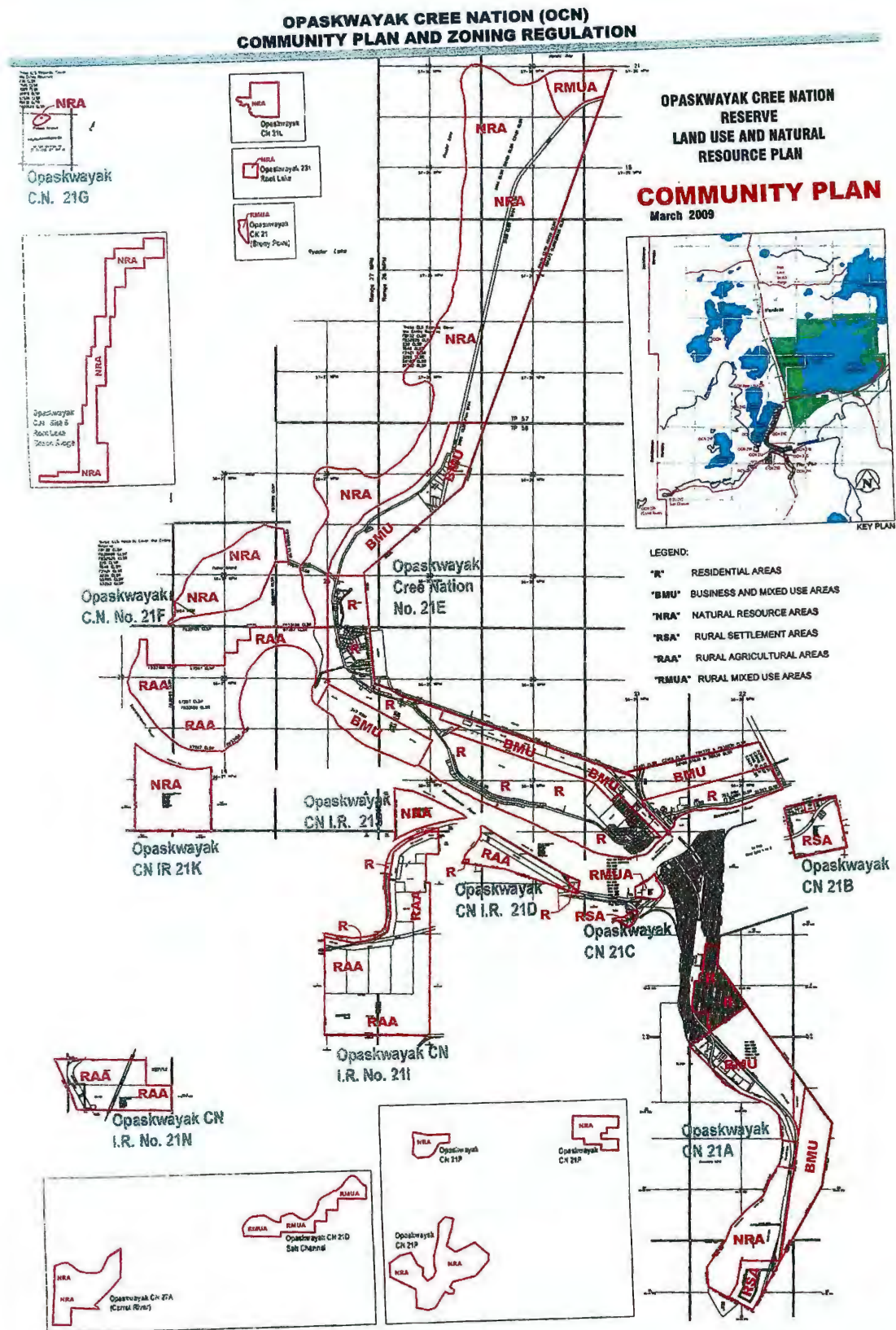
Watercourse means an open, defined natural or made channel through which water flows either intermittently or continuously, and included but is not limited to, a lake, river, creek, spring, swamp, wetland and marsh.

Wetlands means digressional low land 0.5 acres (0.20 ha.) or more in area including sloughs, potholes, marshes, oxbows and fringed open water containing temporary, seasonal or permanent water and supporting emergent vegetation such as cattails, bulrushes, blue joint, white top and Pragmatism and submerged and floating aquatic plants such as water milfoil, bladderwort, pondweeds and water lily.

Wildlife means a vertebrate animal of any species or type that is wild by nature, but does not include fish.

I CERTIFY THAT THE WITHIN DOCUMENT IS DULY ENTERED
AND RECORDED IN THE OPASKWAYAK CREE NATION LANDS
REGISTER AT OPASKWAYAK, MANITOBA
ON THE 10 DAY OF August, 2009
NUMBER 315-01058 AT OPASKWAYAK, IN THE
PROVINCE OF MANITOBA
Cherie Bro
(FOR OCN LAND AUTHORITY REGISTRY)

Enacted by OCN Members - May 14, 2009 - Land Law for Land Use and Community Plan including Natural Resources Page 56





OPASKWAYAK CREE NATION

P.O. BOX 1000 THE PAS, MANITOBA R9A 1L1

1-888-763-1566

TELEPHONE: 627-7100

ADMIN FAX NO. : 623-5263

CHIEF'S OFFICE FAX NO. : 623-3819

Opaskwayak Cree Nation Land Law

Spousal Interest Land Law

Enacted this 15th day of February, 2006

Land Law 2006/001

NEKANOOTĀWINĒK · TIPĀNIMISOWIN



Opaskwayak Cree Nation Land Law - 2006/001

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OPASKWAYAK CREE NATION SPOUSAL INTEREST LAND LAW

PREAMBLE

WHEREAS the Opaskwayak Cree Nation has entered into the Framework Agreement on First Nation Land Management with Canada on February 12, 1996, as amended, and as ratified on behalf of the Government of Canada by the *First Nation Land Management Act*, S.C. 1999, C.24;

AND WHEREAS the Opaskwayak Cree Nation had the option of withdrawing the provisions of land management from the *Indian Act* which sections are outlined in section 38 of the *First Nation Land Management Act*;

AND WHEREAS by withdrawing from those provisions of the *Indian Act*, Opaskwayak Cree Nation through their Land Code, was ratified by their citizens on June 20, 2002, now has the authority and jurisdiction to exercise control and management over their lands and resources for the use and benefit of its citizens, rather than having their lands managed by Canada;

AND WHEREAS the Opaskwayak Cree Nation, pursuant to their Land Code, section 37, and pursuant to the Framework Agreement, allows for the enactment of a Land Law setting out rules and procedures, applicable on the breakdown of a marriage or breakdown of a Spousal Relationship, on the use or occupancy of Opaskwayak Cree Nation Land;

AND WHEREAS the Opaskwayak Cree Nation intends to provide rights and remedies without discrimination on the basis of sex, with respect to Spouses who have or claim Interest in OCN Lands upon a breakdown of marriage or Spousal Relationship;

AND WHEREAS it is the intent of Opaskwayak Cree Nation upon granting Interests in OCN Lands that the protection of the Land is foremost;

AND WHEREAS the Opaskwayak Cree Nation has always honoured the traditional and custom allocation of land to its citizens which were was not formally documented but granted through allocation of housing and/or land allocation;

AND WHEREAS the protection of children and ensuring that children have a safe and secure environment to grow up in is a priority;

THEREFORE IT IS HEREBY ENACTED AS A LAW OF THE OPASKWAYAK CREE NATION as approved at a Community Meeting held to enact this OCN Land Law.



Opaskwayak Cree Nation Land Law - 2006/001

1. NAME

- 1.1 This Land Law shall hereinafter be known as the "Spousal Interest Land Law".

2. APPLICATION OF LAND LAW

- 2.1 This Land Law applies only to Interests in land or claims which are proven regarding OCN Lands.

- 2.2 It is the intent of Opaskwayak Cree Nation to provide rights and remedies without discrimination on the basis of sex, with respect to Spouses who have or claim Interest in OCN Lands upon a breakdown of marriage or Spousal Relationship.

- 2.3 In providing rights and remedies, this Land Law shall be guided by the following principles and priorities:

- (a) the right of the parties in a Spousal Relationship to make their own agreement as to the disposition of Interests on OCN Lands in the event of a breakdown in their Spousal Relationship;
- (b) where the parties have not or are unable to reach their own Spousal Agreement in the disposition of Interests on OCN Lands, this Land Law shall recognize the value of mediation and accept agreements reached through mediation; and
- (c) in the absence of agreement or successful mediation, this Land Law shall recognize the right of the parties to have access to a Court of Competent Jurisdiction to deal with all of their property rights, entitlement and obligations on a Spousal breakdown;

subject, in each case to Opaskwayak Cree Nation Land Code, Land Law and by-laws, which are enacted or which may be enacted, amended or replaced from time to time, in relation to OCN Lands, including any Interest.

- 2.4 This Land Law shall not be construed as limiting or precluding any right or remedy otherwise available to persons who are or may be affected by it pursuant to any other law applicable on the breakdown of a marriage or Spousal Relationship, with respect to any property other than Interests in OCN Lands.



Opaskwayak Cree Nation Land Law - 2006/001

3. INTERPRETATIONS

3.1 For the interpretation of this Land Law, the terms set out herein shall have the following meanings:

“Child” includes a person under the age of eighteen (18) years and includes a child born in or out of wedlock, a legally adopted child and/or a child adopted in accordance with custom;

“Children” includes those persons under the age of eighteen (18) years and includes children born in or out of wedlock, legally adopted children and/or children adopted in accordance with custom;

“Council” means the Chief and Council of Opaskwayak Cree Nation acting collectively for the benefit of OCN Citizens;

“Court” means the Court of Competent Jurisdiction;

“Court of Competent Jurisdiction” means the court referred as the Court of Queens Bench of Manitoba which will remain the Court of Competent Jurisdiction until such time as Opaskwayak Cree Nation has entered into an agreement under section 24 of the *First Nations Land Management Act*;

“First Nation Land Registry System” means the registry system maintained by the Department of Indian and Northern Development pursuant to the *Framework Agreement* and the *First Nation Land Management Act*, section 25;

“Interest” includes any right to use or occupy OCN Lands arising from custom or traditional, or through a grant, instrument, lease, license or permit issued by the OCN Land Authority and includes any interest which has been documented through an agreement registered in the OCN Land Registry and the First Nation Land Registry System;

“Land Authority” means the executive body that facilitates past, present, and future administration, management and land planning, and which executive body was established through Land Law #2002/002, as amended from time to time;

“Lands Department” means the technical staff responsible for OCN Land management;



Opaskwayak Cree Nation Land Law - 2006/001

“Land Law” means a Law enacted pursuant to the OCN Land Code;

“Matrimonial Home” means an interest in a home located on lands under the jurisdiction of the OCN Land Authority and occupied by one or both Spouses as a family home or that is mutually intended to be occupied as a family home;

“Matrimonial Property” means those rights or interests in lands under the jurisdiction of the OCN Land Code that are not the Matrimonial Home, but which are acquired during the Spousal Relationship, which are acquired in anticipation of the Spousal Relationship, or which the Spouses agree is Matrimonial Property, and FURTHER, for greater certainty, the Spouses may also agree that rights or interest in lands under the jurisdiction of the OCN Land Code which would normally be considered Matrimonial Property may be excluded and deemed not to be Matrimonial Property;

“Mediator” means a neutral person assisting one or both Spouses in an effort to reach a Spousal Agreement on how the Matrimonial Home and Matrimonial Property are to be dealt with;

“OCN Citizen” means a person whose name appears on OCN membership list or is entitled to appear and shall have the same meaning as OCN members as defined in the OCN Land Code;

“Opaskwayak Cree Nation (OCN)” means the collective body of first nation members governed by a Chief and Council exercising collective and individual rights as Opaskwayak Cree Nation;

“OCN Housing Policy” is the policy, enacted, as amended, from time to time by the Board of Directors of the OCN Housing Authority Inc., governing the occupation and use of homes owned in whole or in part by, or under the jurisdiction of the OCN Housing Authority Inc.;

“OCN Land Code” means the Land Code ratified and enacted by the eligible registered voters of OCN Citizens, as amended from time to time;

“OCN Land Registry” means the registry system in which OCN Land Laws, Regulations, policies and documentation relating to land management are maintained for recording of Interests in OCN Lands;



Opaskwayak Cree Nation Land Law - 2006/001

"OCN Lands" means all land referred to in the OCN Land Code and Individual Transfer Agreement, including any additional lands which may be registered and recognized as OCN Lands, from time to time;

"Order" means a written direction or instrument issued by a Court of Competent Jurisdiction which determines or decides a matter that has been at issue between the parties under the jurisdiction of this Land Law;

"Ruling" means a judgement or decision by a Court of Competent Jurisdiction, or by an agreed arbitrator, mediator or intermediary, which is binding upon the Parties or which is agreed to be accepted by the parties, with respect to a matter under the jurisdiction of this Land Law;

"Spouse" means one of two persons that are entered into a spousal relationship;

"Spousal Relationship" means two persons who:

- (a) are married to each other;
- (b) have together entered into a marriage that is voidable or void, in good faith on the part of a person relying on this clause to assert any right under this law; or
- (c) have lived in a common-law relationship for more than one (1) year and have a Child or three (3) years if no Children or who are registered or declared under Provincial or Federal Law as a common-law-relationship;

"Spousal Agreement" means any written arrangement, agreeing upon the respective rights and obligations in the possession or division of Matrimonial Property or Matrimonial Home, between the Spouses, either before, during or in the future with respect to a Spousal Relationship.

4. LANDS AFFECTED

- 4.1 Grants of Interest in OCN Land are limited in the length of time that they are valid, therefore this Land Law when referring to OCN Land apply only to the length of time that an allocation is in place either by custom allocations, leases or permits.



Opaskwayak Cree Nation Land Law - 2006/001

- 4.2 No disposition, agreement, award or judgement relating to any OCN Land or any Interest in OCN Land may grant or create any right or interest in a term, condition, or length of time greater than the original Interest or right in OCN Land.

5. AGREEMENT AND THEIR RESPONSIBILITY

- 5.1 When dealing with land issues upon the breakdown of a Spousal Relationship, the Lands Department will work in conjunction with other Opaskwayak Cree Nation divisions or departments that may have an interest or policy in place that will affect a decision on land Interests.
- 5.2 It is the purpose and intention of this Land Law to respect a Spousal Agreement, to the extent that the Spousal Agreement is consistent with the OCN Land Code, this Land Law and other Land Laws, for:
- (a) the use of Matrimonial Property;
 - (b) possession of the Matrimonial Home and Matrimonial Property;
 - (c) the agreement as to who will remain in the Matrimonial Home; and
 - (d) the disposition or partition of the Matrimonial Home and the Matrimonial Property.
- 5.3 The provisions provided for in the Spousal Agreement which deal with the Matrimonial Home and/or Matrimonial Property, upon approval or consent from the Land Authority, shall be valid, binding and enforceable.
- 5.4 Notwithstanding, subsection 5.3, any provision in a Spousal Agreement that would purport to give, award, acknowledge or create an Interest in OCN Land greater than any original term of the Interest granted and registered, and which is in favour of a Spouse, will be required to submit a copy of any such Spousal Agreement pertaining to the Matrimonial Home and/or Property to the Land Authority for their consent or rejection.
- 5.5 The Rulings or Orders rendered by a Mediator or a Court of Competent Jurisdiction, dealing with the allocation of the Matrimonial Property and/or the Matrimonial Home must be registered in the OCN Land Registry and the First Nation Land Registry System.



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- 5.6 Approval under subsection 5.3, is dependent upon conformity with the terms and conditions of the original Interest granted or recognized by the Land Authority and conformity of the Spousal Agreement or the Ruling or Order with this Land Law, OCN Land Code and any applicable Land Law.
- 5.7 In the event that possession of the Matrimonial Home or Matrimonial Property is granted to a non-OCN Citizen then that Spouse will be subject to:
- (a) an obligation to enter into a lease which includes a provision for paying fair market rent for the occupation of said land; and
 - (b) the Spousal Agreement will include provision of rent, the duration of occupancy, and provision for renewal if applicable; and the responsible party for the occupancy of the Interest.
- 5.8 In the event that Spouse(s) do not submit the Spousal Agreement, Ruling or Order to the Land Authority, the Land Authority will deem that the name on the Interest registered in the OCN Land Registry and the First Nation Land Registry System shall be recognized as a legal holder of the Interest until such time as a Spousal Agreement or Ruling is submitted and approved.
- 6. MEDIATION**
- 6.1 Upon a Spousal breakdown, in the absence of any pre-existing Spousal Agreement and where the Spouses are unable to conclude a Spousal Agreement with respect to the Interests in OCN Lands, either Spouse can arrange for a Mediator to assist in resolving the Interest, prior to going to a Court of Competent Jurisdiction.
- 6.2 For the purpose of mediation, the Spouses shall notify the Land Authority that they are in the process of coming up with a Spousal Agreement and such agreement will be forwarded to the Land Authority in respect to any land issue.
- 6.3 A designate of the Land Authority will meet with the appointed Mediator to explain and review the OCN Land Code, OCN Land Laws and policies as they apply to the Matrimonial Home and the Matrimonial Property.
- 6.4 Spouses who do not have or are unable to conclude a Spousal Agreement may initiate other mediation alternatives.



Opaskwayak Cree Nation Land Law - 2006/001

- 6.5 For clarity, OCN or the Land Authority will not bear any costs for the mediation, all expenses associated will be at the Spouses cost.
- 6.6 The Mediator shall proceed with due diligence in the mediation and use best efforts to assist the parties in resolving any and all issues with respect to Matrimonial Home and Matrimonial Property.

7. MEDIATION PROCESS AND PROCEDURES

- 7.1 The mediation process and procedures which deal with Matrimonial Property and the Matrimonial Home shall include:
- (a) how and to whom the Interest will be divided;
 - (b) reference to the priority listing by OCN of OCN Lands and the rules and policy regulating the allocation and use of OCN Lands;
 - (c) reference to the OCN Housing Policy and if the house is currently owned by OCN, then this policy shall be binding, especially when dealing with OCN Children;
 - (d) recognition of applicable OCN Land Code, OCN Land Laws, by-laws, land use and regulations; and
 - (e) if fees, duties, rents, service assessments, and charges are assessed, whose responsibility to ensure payments are made.

8. INTERIM PERIOD

- 8.1 During the interim period between when the Spouses have applied for mediation and the time that it takes to make a decision, it is the joint and several responsibility of both Spouses, regardless of the primary occupier to pay any fees, duties, rents, charges, assessed during the period it takes to resolve the dispute.

9. LIQUIDATION OF MATRIMONIAL HOME OR MATRIMONIAL PROPERTY

- 9.1 No asset may be disposed so as to liquidate the underlying Interest of jurisdiction of the Land Authority.



Opaskwayak Cree Nation Land Law - 2006/001

- 9.2 In the event that the decision is to liquidate the Matrimonial Home or Matrimonial Property, the Land Authority will be kept informed during the process, so that in the event that the liquidation affects the allocation of Interest on OCN Land, the parties have notice of the processes for applying for use of land.
- 9.3 Where the land is identified for OCN Citizens, and there are OCN children involved, Council shall determine the validity of the liquidation.
- 9.4 In the event of the liquidation of the Matrimonial Home and/or Matrimonial Property, it will be the responsibility of the Spouses to carry out the decision on liquidation of assets AND FURTHER to inform the Land Authority of the time, place and date in which the liquidation is to take place in order that a Land Authority representative will be in attendance at the proposed sale.
- 9.5 No liquidation shall be permitted where the Matrimonial Home and/or Matrimonial Property is a property owned in whole or in part by the OCN Housing Authority and under the jurisdiction of the OCN Housing Policy.

10. ACCESS TO A COURT OF COMPETENT JURISDICTION

- 10.1 For greater certainty, no court other than a Court of Competent Jurisdiction shall exercise jurisdiction under this Land Law in respect to Interests in OCN Lands.
- 10.2 In the event of the Spousal breakdown, a Spouse may apply to a Court of Competent Jurisdiction to determine disputes in relation to Interests in OCN Lands.
- 10.3 Subject to this Land Law, a Court of Competent Jurisdiction may deal with Matrimonial Home and Matrimonial Property, in a manner consistent with the provisions of the *Family Maintenance Act* (Manitoba) and the *Family Property Act* (Manitoba) with reference to the determination of relevant ownership, possession or occupancy, the division of Interests and the value of Interests.
- 10.4 Notwithstanding section 10.3, an Interest in OCN Land does not include future or contingent Interest in OCN Lands and shall not be taken to confer jurisdiction upon a Court over such Interest under this Land Law.
- 10.5 This Land Law does not apply to Interests in OCN Land received by way of gift or inheritance except for such inheritance or gifts were specifically intended to be a Matrimonial Home or Matrimonial Property and there is proof of that intention.



Opaskwayak Cree Nation Land Law - 2006/001

- 10.6 The Court may make any appropriate and equitable order on the ground of unconscionability where a Spouse has intentionally, recklessly or fraudulently depleted his or her net family property that is an Interest in OCN Lands.
- 10.7 Subject to this Land Law, the Court may make any Order in relation to Interest in OCN Lands held by a Spouse, or by both Spouses, including in appropriate circumstances:
- (a) a declaration whether or not the Interest in OCN Lands is a Matrimonial Home or Matrimonial Property;
 - (b) an Order that an Interest in OCN Lands is to be transferred to a Spouse absolutely, where permitted under this Land Law;
 - (c) an Order that an Interest in OCN Lands be subject to sub-lease by one Spouse to the other for a term of years subject to the such conditions as the Court deems just in all the circumstances;
 - (d) an Order that an Interest in OCN Lands shall be held by the Spouse who has the Child or Children on behalf of the Child or Children;
 - (e) authorize a disposition or encumbrance consistent with Opaskwayak Cree Nation Law of a Spouses Interest in OCN Land that is a Matrimonial Home or Matrimonial Property, subject to the other Spouse's to occupy the land;
 - (f) where it appears that a Spouse has disposed of or encumbered an Interest in OCN Land that is a Matrimonial Home or Matrimonial Property in a fraudulent manner calculated to defeat the rights of the other Spouse under this Land Law, or has falsely and knowingly represented in connection with a disposition or encumbrance that the Interest in OCN Land is not a Matrimonial Home, the Court may declare any such disposal or encumbrance null and void, and may make such other or additional Order as to preserve or restore the Interests of the other Spouse;
 - (g) an Order that an Interest in OCN Lands be sold and liquidated, in circumstances where the Matrimonial Home or Matrimonial Property is not owned by OCN Housing Authority must comply with OCN Land Laws in relation to granting and release of an Interest;



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- (h) make any interim or temporary Order to give effect to the purposes of this Land Law or to protect the rights of a Spouse; or
 - (i) make any ancillary Order which the Court deems necessary to give effect to this Land Law.
- 10.8 Where an Order has been made under subsection 10.7, the Spouses shall ensure that the Order is filed and registered with the OCN Land Registry, and that a copy of the Order is provided to any person or agency with a material interest. It shall be the obligation of the Spouses to comply with and implement the Order.
- 10.9 Where an Order is made to sell the Interest in OCN Lands, by auction or otherwise, the sale price of the said Interest shall include any costs associated in reallocation of that Interest in OCN Lands.
- 10.10 Where the Matrimonial Home or the Matrimonial Property is held through a corporation, then the Court may Order that shares in the corporation be transferred between the Spouses, issued to the Spouses, or may require the corporation to transfer assets to a Spouse or to the Spouses.
- 10.11 An Order shall not be made under subsection 10.7, so as to require the sale of an operating business or farm on OCN Lands, or so as to impair seriously its operation, unless there is no reasonable alternative method of achieving an equitable result between the parties.
- 10.12 Where a proceeding has been commenced by the Court, and either Spouse dies before all issues relating to the Interest in OCN Lands have been disposed of by the Court, the surviving Spouse may continue the proceedings against the estate of the deceased Spouse.
- 10.13 For greater certainty, a Spouse for the purposes of applying for relief from a Court includes a former Spouse after the Spousal Relationship has been dissolved by a decree absolute of divorce or by judgement of nullity.
- 10.14 Nothing in this Land Law relieves a party of the requirement to observe the rules and procedures of a Court of Competent Jurisdiction in relation to matrimonial causes.



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10.15 Nothing in this Land Law limits the application of valid laws of Manitoba and Canada in respect of matrimonial causes, except to the extent that such laws deal expressly or implicitly with Interests in OCN Lands and to that extent that such laws conflict with the OCN Land Code, this Land Law, or other Land Laws.

10.16 It is the intention of this Land Law that all rights, entitlements, and obligations of the Spouses be dealt with equitably on the basis of the totality of their circumstances, including the rights, entitlements and obligations in respect to Interests in OCN Lands, but subject to the provisions set out in the Land Law.

11. MATRIMONIAL HOME AND MATRIMONIAL PROPERTY

11.1 Whether or not an Interest in OCN Lands is a Matrimonial Home or Matrimonial Property is a question of fact, and, for greater certainty, the provisions of the *Family Maintenance Act* (Manitoba) and *Family Property Act* (Manitoba) dealing with the designation of a Matrimonial Home or Matrimonial Property do not apply in respect to the Interest in OCN Lands.

11.2 When only one Spouse holds a registered/documented Interest in OCN Lands that is a Matrimonial Home or/and Matrimonial Property, the other Spouse shall be deemed to hold an equivalent right of possession, regardless AND in the absence of a registration documentation as to whether or not an Interest is a Matrimonial Home and/or Matrimonial Property shall not be deemed to be conclusive proof that an Interest is not a Matrimonial Home and/or Matrimonial Property.

11.3 No Spouse, whether or not the Interest is jointly held or not, shall dispose of or encumber an Interest in OCN Lands that is a Matrimonial Home or Matrimonial Property unless:

- (a) the other Spouse joins in the instrument or consents to the transaction;
- (b) the other Spouse has released all rights in respect of that Interest by a Spousal Agreement; or
- (c) a Court Order has authorized the transaction or has released the Interest in OCN Lands from application of this section.



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- 11.4 If a Spouse disposes of or encumbers an Interest in OCN Lands that is a Matrimonial Home in contravention of section 11.3, the transaction may be set aside on an application to the Court.
- 11.5 When a person proceeds to realize upon an encumbrance or execution against an Interest in OCN Land that is a Matrimonial Home or Matrimonial Property, each Spouse shall have the same right of redemption or relief against forfeiture and is entitled to the same notice respecting the claim and its enforcement or realization.
- 11.6 The Court may, on the application of a Spouse or a person claiming an Interest in OCN Lands that is a Matrimonial Property, where it finds as a fact that the Spouse whose consent or agreement is required cannot be found or is not available, is not capable of giving or withholding consent, or is unreasonably withholding consent, may prescribe conditions including the provision of other comparable accommodation, or payment in place of it, that the Court consider appropriate including, dispensing with a notice required to be given; or making an Order, pursuant to subsection 11.3, which the Court determines to be equitable and just in all the circumstances.
- 11.7 A Court, in consideration whether to direct the one Spouse have exclusive possession of an Interest in OCN that is a Matrimonial Home shall be guided by the principles that:
- (a) the best interest of the Child or Children shall be paramount over the wishes and interests of the Spouses, and the Interests of any third party;
 - (b) the best interests of the Child or Children shall be deemed to be a stable and secure home situation; which provides continuity and security which meets the child's social, emotional, spiritually, physical and intellectual needs and provides opportunities for the Child to grow in a healthy and positive manner;
 - (c) factors including the suitability, quality and condition of the home in terms of safety and health, and the availability and proximity of services, family and social and cultural support may also be considered;
 - (d) where one Spouse receives sole custody or has primary care and control over the Child or Children, then subject to these principles, the Spouse should receive exclusive possession of the Matrimonial Home for the purpose of raising the Child or Children;



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- (e) where both parents share joint custody of one or more Children, or where both Spouses have sole custody or primary care and control over different Children, then priority shall be given to the best interest and needs of the youngest Child; or
- (f) where it is deemed to be in the best interest of the Child or Children to award exclusive possession of the Matrimonial Home for a period of time, this right exclusive possession shall be reconsidered and may be varied from time to time in light of the evolving needs and circumstances of the Child or Children, but shall endure no longer than it takes the youngest Child to reach to age of majority.

11.8 Where both parents share joint custody of one or more Children, the principle set out in subsection 11.7, shall be adapted to favour the Spouse with whom the youngest Child principally reside, and if the Child or Children resides substantially equal periods of time with both Spouses, then the principle shall be neutral as between them.

11.9 In applying the principle set out in subsection 11.7 and 11.8, the Court may have regard to the fact that one or more of the Children are not OCN Citizens.

12. PENALTIES

12.1 A person who contravenes an Order made by a Court of Competent Jurisdiction pursuant to this Land Law in relation to an Interest in OCN Lands is guilty of an offense and liable, on summary conviction to a fine or to imprisonment for a term of not more than 3 months, or both, to be determined by the Court of Competent Jurisdiction.

12.2 A fine payable under this Land Law shall be remitted to Opaskwayak Cree Nation by the Court, after reasonable Court costs have been deducted.

13. GENERAL PROVISIONS

13.1 Except where otherwise specifically intended, the plural shall include the singular, the singular shall include the plural, the masculine shall include the feminine and the feminine shall include the masculine where used in this Land Law.



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- 13.2 This Land Law will be interpreted in full, fair and generous manner, in accord with its spirit and intent, rather than the technical interpretation or construction of its words or technical or typographical errors or no technical defect, breach or failure in the conduct or implementation of the obligations and duties set out in this Land Law shall be considered material or shall affect the application of the Land Law.
- 13.3 This Land Law shall be interpreted in conformity with the following principles in priority:
- (a) in accordance with the values of the OCN Citizens;
 - (b) in accordance with the OCN Land Code, Lands Laws, by-laws, regulations, and policies enacted or adopted by the Opaskwayak Cree Nation and its entities;
 - (c) in accordance with appropriate Federal Law; and
 - (d) in accordance with appropriate Provincial Law;
- 13.4 The headings used in this Land Law have been inserted for convenience only and shall not be used in the interpretation, within this Land Law.
- 13.5 Where any part, section, subsection of this Land Law is struck down or struck out by a Court of Law, that section, subsection or provision will be deemed to be severed, and the remainder of this Land Law will remain and continue in force.

14. AMENDMENTS

- 14.1 This Land Law may be amended by Council in the following manner:
- (a) a recommendation from the Land Authority, supporting or requesting the amendment;
 - (b) where the proposed amendment is substantial in nature, it may be referred to a community meeting for input;
 - (c) where an amendment is technical in nature or where urgent or following community input may be enacted by a written Resolution of Council; and



Opaskwayak Cree Nation Land Law - 2006/001

- (d) a written Resolution of Council amending this Land Law shall be filed with the OCN Land Registry.

14.2 A notice shall be provided to the community through the local newsletter and by such other means as the Council deems appropriate.

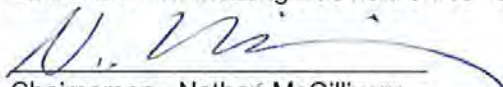
14.3 Upon amending this Land Law, notice shall be published in local newsletter, informing the community members of the changes.

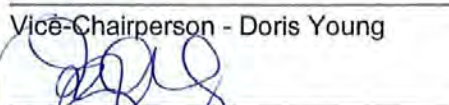
15. COMING INTO EFFECT

15.1 This Land Law shall come into force and effect on 15th day of Feb, 2006

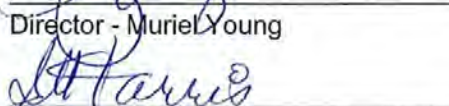
15.2 That the OCN Citizen at a Community Approval Meeting held on February 15, 2006, has adopted this Land Law.


DONE AND PASSED by the Board of Directors of the Land Authority at a meeting held on 4th day of January, 2006, A.D. and FURTHER RECOMMENDS that Chief and Council request that a Community Approval meeting be held to enact vote on enacting this Land Law and which meeting was held on 15th day of February 2006 at the Kikiwak Inn.

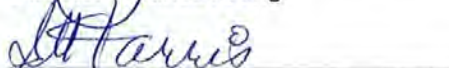

Chairperson - Nathan McGillivray


Vice-Chairperson - Doris Young


Director - Kerry Bignell


Director - Muriel Young


Director - Keith Dick


Director - Sandra Harris


Witness to Directors Signatures

That the Chief and Council of Opaskwayak Cree Nation RATIFIES the Community Approval of the enactment of the Spousal Interest Land Law at a meeting held on 27th day of February, 2006.



**OPASKWAYAK CREE NATION
 BAND COUNCIL RESOLUTION**

Chronological Number: 09-049
Date this 9th day of JUNE, 2009

AT A DULY CONVENED MEETING of the Chief and Council held in the Council Chambers on Opaskwayak Cree Nation Reserve 21E;

WHEREAS the Chief and Council of Opaskwayak Cree Nation called for a Ratification vote to be held on May 14, 2009 to enact:

1. Land Law for Land Use and Community Plan including Natural Resource; and
2. Opaskwayak Cree Nation Zoning Regulation;

AND WHEREAS the Ratification Vote was held on May 14, 2009, at the Otineka Mall, the polling stations opened at 9:00 a.m. and closed at 6:00 p.m. and the counting of ballots were held immediately after the close of the poll;

AND WHEREAS in accordance with the minimum number set by Chief and Council for eligible voters to cast their vote was 200 AND that 226 eligible voters did cast their vote with:

1. 207 voting in favour of enacting the Land Law for Land Use and Community Plan including Natural Resources; and
2. 203 voting in favour of enacting the Opaskwayak Cree Nation Zoning Regulation;

NOW THEREFORE BE IT RESOLVED THAT Chief and Council of Opaskwayak Cree Nation, pursuant to the Opaskwayak Cree Nation Community Ratification Process, hereby ratify the Community's approval to enact, attached herein the following:

1. Land Law for Land Use and Community Plan including Natural Resource; and
2. Opaskwayak Cree Nation Zoning Regulation.

 COUNCILLOR	 CHIEF	 COUNCILLOR
 COUNCILLOR	 COUNCILLOR	 COUNCILLOR
 COUNCILLOR	 COUNCILLOR	 COUNCILLOR
 COUNCILLOR	 COUNCILLOR	 COUNCILLOR
	 COUNCILLOR	

A Quorum of Opaskwayak Cree Nation Chief and Council Consists of Five (5)



OPASKWAYAK CREE NATION

ZONING REGULATION

**ENACTED BY OCN
MEMBERS MAY 14, 2009**

**Ratified by Chief and
Council on June 9, 2009**

 Landmark

Planning & Design Inc.

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along with OCN Land Authority



OCN ZONING REGULATION

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OCN ZONING DISTRICT MAP (Attached)

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OCN ZONING REGULATION

**OPASKWAYAK CREE NATION
ZONING REGULATION**

PREAMBLE

WHEREAS the Opaskwayak Cree Nation Land Use and Community Plan including Natural Resource Land Law requires regulations for building, development and land use;

AND WHEREAS the citizens were provided the opportunity to take part in the development and the approval of this Opaskwayak Cree Nation Zoning Regulation through media, informational booths and community meetings;

NOW THEREFORE BE IT RESOLVED THAT Chief and Council gave approval and has adopted Opaskwayak Cree Nation Zoning Regulation and that this Regulation will be the procedures and process for issuing and approving any development that occurs on Opaskwayak Cree Nation Lands.

**PART 1
OPERATIVE AND INTERPRETIVE CLAUSE**

1.0 TITLE AND CONTENTS

1.1 Title

1.1.1 This Regulation may be cited as the Opaskwayak Cree Nation (OCN) Zoning Regulation.

1.2 Intent and Purpose

1.2.1 Opaskwayak Cree Nation has deemed it necessary to adopt and enact this Regulation.

1.2.2 This Regulation will assist in the implementation of the *OCN Land Code* and the *OCN Land Use and Community Plan including Natural Resource Land Law*.

1.2.3 This Regulation will outline the powers and duties of the Chief and Council, the Land Authority, the Land Manager, the Development Review Officer and interest holders as they relate to this Regulation.

1.2.4 The following will be the standards under this Regulation:

- a) all buildings and structures erected hereafter;

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OCN ZONING REGULATION

- b) all uses or changes in use of all buildings, structures and land established hereafter;
- c) all structural alterations or relocations of existing buildings and structures occurring hereafter; and
- d) all enlargements or additions to existing buildings, structures and use.

1.2.5 This Regulation will protect traditional use areas and culturally sensitive and significant areas from inappropriate development.

1.3 Regulation of Use

1.3.1 With the exception of Section 5.2 of this Regulation, no land, building or structure shall be constructed, enlarged, placed, used or occupied except for a use that is listed in the Zoning District clause as a:

- a) Permitted Use development;
- b) Conditional Use development, subject to approval as such; or
- c) accessory use.

1.3.2 There shall be a maximum of one (1) dwelling unit per lot or parcel of land except for the following:

- a) dwelling units that are required for members, who in the opinion of the Land Authority, will be actively involved in an agricultural operation; and
- b) single family dwellings, two family dwellings, townhouse dwellings, or multiple family dwelling as provided for in this Regulation.

1.3.3 Where any land, building or structure is used for more than one purpose, all provision of this Regulation relating to each use shall apply.

1.4 Contents of this Regulation

1.4.1 The contents of this Regulation include:

- a) Part I, comprising of Section 1.0 to Section 7.0 outlines the Operative and Interpretive Clauses;
- b) Part II, comprising of Section 8.0 to Section 15.0, outlines General Administrative Clauses;

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- c) Part III, comprises of Section 16.0 to Section 19.00, outlines Special Requirements;
- d) Part IV, comprises of Section 20.0 to Section 36.0, General Development Regulations;
- e) Part V, comprises of Section 37.0 to Section 43.0, Special Land Use Regulations;
- f) Part VI, comprising of Section 44.0 to Section 49.0, outlines all of the Zoning District clauses;
- g) Part VII, comprises of Section 50.0, Enactment of Regulation; and
- h) Part VIII, comprises of Zoning District Map.

1.5 **Headings and Titles**

- 1.5.1 Despite any other provision of this Zoning Regulation or any other enactments passed by the Chief and Council contrary, headings and titles within this Regulation shall be deemed to form part of the text of this Regulation.

1.6 **Interpretation**

- 1.6.1 Words, phrases and terms defined herein shall be given the defined meaning.
- 1.6.2 Words, phrases and terms neither defined herein nor defined in other enactments of the Chief and Council and/or Land Authority shall be given their usual and customary meaning except where, in the opinion of the Chief and Council and/or the Land Authority, the context indicates a different meaning.
- 1.6.3 The phrase **used for** includes:
- a) arranged for;
 - b) maintained for;
 - c) designed for; or
 - d) occupied for.
- 1.6.4 The provisions of this Regulation shall be interpreted to be the minimum regulations except where the abbreviation for, or word, **maximum** is used, in which case the maximum regulation shall apply.

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1.6.5 Unless the context clearly indicates the contrary, where a regulation involves two (2) or more items, conditions, provisions or events connected by the conjunctions **and**, **or**, or **either-or**, the conjunctions shall be interpreted as follows:

- a) **and** indicates that all the connected items, conditions, provisions or events shall apply;
- b) **or** indicates that all the connected items, conditions, provisions or events may apply singularly or in combination; and
- c) **either-or** indicates that the connected items, conditions, provisions or events shall apply singularly but not in combination.

1.6.6 Wherever the singular and the masculine are used throughout this Regulation, the same shall be construed as meaning the plural or the feminine or neuter where the context of the parties hereto so require.

1.6.7 The word **includes** shall not limit a term to the specified examples, but is intended to extend the meaning to all instances or circumstances of the like kind or character.

1.7 Units of Measurement

1.7.1 For convenience, this Regulation contains both imperial and metric measurements. In cases where a discrepancy occurs between the imperial and metric standards, the imperial unit shall prevail.

1.8 Enactment Date

1.8.1 This Regulation shall be enacted on the date in which the OCN members have voted by way of a Ratification Vote and such vote shall be ratified by Absolute Majority of Chief and Council.

1.8.2 Prior to enactment the OCN members were provided the opportunity to take part in the development and the approval of this Regulation through media, information booths, and community meeting.

1.8.3 Additional OCN Lands may be acquired and/or selected through land claim settlements, treaty land entitlement, land exchanges, unresolved exchanges and or other processes which are accepted and set aside as reserve lands shall have Zoning District pre-determined. The process for pre-determining the Zoning District shall:

- a) include the pre-determination of Zoning District at the Community Approval Process, set out in the OCN Land Code for accepting new lands as OCN Lands;
- b) have the OCN members vote to accepted the Zoning District for such lands; and

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- c) upon the lands being converted into OCN Land status by Canada, the Zoning District approved for such lands will be in full force and form part of this Regulation.

1.8.4 Chief and Council shall ratify such acceptance of each Additional OCN Lands by having an absolute major of Chief and Council signing the amendment to this Regulation.

1.9 Control of Development

1.9.1 No development, other than that designated in Section 12.3.1, shall be undertaken unless an application has been approved and the development permit has been issued by the appropriate authority.

1.10 Relationship to Former Regulations

1.10.1 The adoption of the OCN Zoning Regulation shall not prevent any pending or future legal action to deal with any existing land use violations.

1.11 Validity

1.11.1 Should a court of competent jurisdiction declare any section or part of a section of this Regulation invalid, the same shall not affect provisions of this Regulation as a whole or any part thereof beyond that which is declared invalid.

2.0 NON-CONFORMING BUILDING, STRUCTURES, LOTS AND USES

2.0.1 When on or before the enactment date of the OCN Zoning Regulation, a development permit has been issued, and the enactment of the OCN Zoning Regulation would render the development in respect of which the permit was issued a non-conforming building, structure, lot, or use, the development permit continues in effect despite the enactment of the OCN Zoning Regulation.

2.0.2 Any buildings, structures, existing lots, custom allocations, un-surveyed lots shall be deemed to be permitted within the designated Zoning District, as if it conformed to all such regulation, in accordance with Section 2.0.3, for those:

- a) authorized buildings or structures that existed as of the date the *OCN Land Code* which determines yard standards;

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- b) existing lots or custom allocations, unsurveyed lots with regards to:
 - i) minimum site area;
 - ii) site width;
 - iii) front yard;
 - iv) access regulation; and
 - c) uses of a building, structure of lot, or portion thereof, that does not conform to one or more standards within the Zoning District.
- 2.0.3 A non-conforming use of land or a non-conforming use of a building:
 - a) may be continued until such time as there is a new use or new development; and
 - b) if that use is discontinued for a period of twelve (12) consecutive months or more, then the standards set in this Regulation shall apply.
- 2.0.4 A non-conforming use of part of a lot shall not be extended or transferred in whole or in part to any other part of the lot and no additional buildings shall be erected upon the lot while the non-conforming use continues.
- 2.0.5 A non-conforming building may continue to be used, but the building shall not be enlarged, added to, rebuilt or structurally altered except as:
 - a) may be necessary to make it a conforming building; or
 - b) for the routine maintenance of the building.
- 2.0.6 Where a building or structure that does not conform to the provisions of this Regulation or amendments thereto is destroyed or damaged to an extent that in the opinion of the Land Authority, is 50.00 percent (50%) or more of the replacement value of the building or structure above its foundation, the building or structure shall not be repaired or rebuilt except in conformity with the provisions of this Regulation.
- 2.0.7 The use of land or the use of a building is not affected by change of ownership, tenancy or occupancy of the land or building.
- 2.0.8 Despite Section 2.0.1 to Section 2.0.7, a non-conformity may be altered by way of Variation Order by the Land Authority.

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3.0 THE ZONING DISTRICT MAP

3.0.1 The Zoning District Map are Part VIII of this Regulation, which divide community land into Zoning Districts and specifies provisions applying to particular lands.

3.1 Zoning District Boundaries

3.1.1 Should uncertainty or dispute arise relative to the precise location of the boundary of any Zoning District, as depicted on the Zoning District Map, the location shall be determined by the following:

- a) where a Zoning District boundary is shown as approximately following the centre of streets, lanes or other public thoroughfares, it shall be deemed to follow the centre line thereof;
- b) where a Zoning District boundary is shown as approximately following the boundary of a site, the site boundary shall be deemed to be the boundary of the Zoning District for that portion of the Zoning District boundary that approximates the site boundary;
- c) where a Zoning District boundary is shown approximately following the jurisdictional limits of OCN, it shall be deemed to be following said limits;
- d) where a Zoning District boundary is shown as approximately following the centre of pipelines or utility easements, it shall be deemed to follow the centre line of the right-of-way thereof;
- e) where a Zoning District boundary is shown as being parallel to or as an extension of features noted above, it shall be so construed;
- f) where features on the ground are at variance with those shown on the Zoning District Map or in other circumstances not mentioned above, the:
 - i) Land Manager shall interpret the Zoning District boundaries; and
 - ii) any such decision may be appealed to the Land Authority; and
- g) where a Zoning District boundary is not located in conformity to the provisions of Section 3.1.1a.,b,c,d,e,f, and in effect divides or splits a parcel of land, the disposition of such boundary shall be determined by dimensions indicated on the Zoning District Map or by measurements directly scaled from the Map or by a field site survey confirmation by the Land Manager or delegate.

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3.2 Right-of-Way Boundaries

- 3.2.1 Despite anything contained in this Regulation, no Zoning District shall be deemed to apply to any public roadway and any public roadway may be designed, constructed, widened, altered, redesigned and maintained in such manner as may be determined by the Land Authority and according to roadway standards.
- 3.2.2 Where any public roadway is closed by the responsible authority, the land contained therein shall there upon be deemed to carry the same Zoning District as the abutting land.
- 3.2.3 Despite Section 3.2.2, where such abutting lands are governed by different Zoning Districts, the centre line of the public right-of-way shall be deemed to be the Zoning District boundary.

4.0 APPROVAL REQUIRED FOR DEVELOPMENT

- 4.0.1 No interest holder shall:
- a) commence, cause or allow to be commenced, a development without a development permit which has been issued under the provisions of this Regulation; or
 - b) carry on, cause or allow to be carried on a development without a development permit that has been issued under the provisions of this Regulation.

5.0 OTHER LEGISLATION

5.1 Compliance

- 5.1.1 An interest holder applying for, or in possession of, a valid development permit is not relieved from full responsibility for ascertaining and complying with or carrying out development in accordance with:
- a) the *OCN Land Code*;
 - b) the *OCN Land Use and Community Plan including Natural Resource Land Law*;
 - c) the *Land Law for Governing the Use and Occupancy of OCN Lands* and regulations adopted by Chief and Council thereafter;
 - d) any other Land Use Law;
 - e) any appropriate provincial or federal legislation; and

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- f) the conditions of any caveat, covenant, site plan, development agreement, variance or conditional use order, easement or other instrument affecting a building or land.

5.1.2 Whenever provisions contained in any other legislation impose overlapping regulations, laws or policies over the use of land, buildings or structures, or contain any restrictions covering any of the same subject matter contained herein, the most restrictive or highest standard shall apply.

5.1.3 Whenever the provisions of a special agreement or development agreement impose overlapping regulations over the use of land, buildings or structures, or contain any restrictions covering any of the same subject matter contained in this Regulation, the most restrictive or highest standard shall govern.

5.2 Utilities and Services

5.2.1 Nothing in this Regulation Law shall be so interpreted as to interfere with the construction, maintenance and operation of the facilities of any utility or protective and emergency service, as defined in this Regulation.

6.0 GENERAL DEFINITIONS

6.0.1 Terms and words in this Regulation as defined in the *OCN Land Code* have the meaning expressed therein.

6.1 Definitions

6.1.1 Other terms and words, unless the context otherwise requires, are defined as follows:

- 1) **Absolute Majority** means 50.00 percent (50%) plus one of the whole Chief and Council.
- 2) **Abut or abutting** means immediately continuous to or physically touching, and when used with respect to a lot or site, means that the lot or site physically touches upon another lot, site, or piece of land, and shares a property line or boundary line with it.
- 3) **Accessory** means, when used to describe a use, building or structure, said use, building or structure is naturally or normally incidental, subordinate, and exclusively devoted to the principal use or building, and located on the same lot or site.



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- 4) **Alteration** means a change or modification to an existing building, structure or uses that, unless otherwise provided for herein, does not increase the exterior dimensions with respect to height and area.
- 5) **Aquifer** means water bearing geological formation that is capable of producing water to wells or springs in quantities that are economically useful.
- 6) **Attached**, when used in reference to a building, means a building otherwise complete in itself, which is dependent for structural support, or complete enclosure, upon a wall or walls shared in common with an adjacent building or buildings.
- 7) **Basement** means the portion of a building or structure which is wholly or partially below grade, having above grade no more than 1.83 m. (6.00 ft.) of its clean height which lies below the finished level of the floor directly above or being a minimum depth of 1.22 m. (4.00 ft.).
- 8) **Blank Walls** means exterior walls containing no windows, doors or other similar openings.
- 9) **Building** means any structure used or built for the shelter, accommodation or enclosure of persons, animals, material or equipment.
- 10) **Bulk Fuel Storage Tank** means a tank used for the bulk storage of petroleum products or other flammable liquids legally stored within a structure or establishment that is incidental to the primary use of the site.
- 11) **Chief and Council** means the Council of Opaskwayak Cree Nation or any successor elected government of Opaskwayak Cree Nation.
- 12) **Conditional Use Order** means those uses of land, buildings or structures that may be permitted in a particular Zoning District but only at the discretion of the Land Authority.
- 13) **Conservation Areas** means land that is preserved and protected for its unique value to itself, the surrounding area and the community as a whole, which may include land left in a natural or semi-natural state for the purpose of conserving plant life and providing sanctuary, habitat and breeding grounds of wildlife.
- 14) **Construction or Constructed** means the physical location, erection, increase or decrease in size of any building or structure or ground including any excavation, building, drilling, digging, alteration, addition, extension, location, relocation, demolition, replacement and/or development.
- 15) **Conversion** means a change in use of land or a building or an act done in relation to land or a building that results, or is likely to result, in a change in the use of such land or building without involving major structural alterations.



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- 16) **Cultivated Land** means land that is prepared and used for the growing of crops.
- 17) **Curb Cutting** means the cutting or lowering of a curb, sidewalk or boulevard, or any of them, to provide a driveway for vehicular and pedestrian access to a site.
- 18) **Development Review Officer** means person who has been appointed, contracted or hired by the Land Authority.
- 19) **Development Permit** means a permit issued by the appropriate authority and which authorizes that development proceeds, and may include a building permit.
- 20) **Dwelling Unit** means one or more self-contained rooms provided with sleeping and cooking facilities, intended for domestic use, and used or intended to be used permanently or semi-permanently as a residence for a household.
- 21) **Dwelling Unit Area** means the total floor area of the dwelling unit contained within the outside surface of the exterior walls and this calculation shall exclude basement or other areas that are below-grade.
- 22) **Elevation, Lot Grade** means either the elevation of the finished ground surface at any specific reference point, at any point on the slope between two (2) specific reference points on a lot, or a combination thereof.
- 23) **Environmental Impact Assessment** means a study prepared in accordance with established procedures to identify and assess the impacts of development on a specified feature or system.
- 24) **Family**, in respect of a person, means the person's parent, sister, brother, child, custom adopted child and spouse, or group of not more than six (6) persons who may not be related by blood or marriage occupying a dwelling unit and living together as a single housekeeping unit.
- 25) **Farm Buildings or Structures** means a building or part thereof that does not contain a dwelling unit and which is associated with and located on land devoted to the practice of farming.
- 26) **First Nation Land Registry** means the registry maintained by the Department of Indian Affairs and Northern Development under the *Framework Agreement on First Nation Land Management*.
- 27) **Flood Proofed** means the measures taken to ensure that a structure or building is safe from the effects of flooding and includes: no openings of any kind such as windows, doors and vents, or electrical meeting equipment etc. shall be permitted below the flood datums.



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- 28) **Flood Risk Area** means that land adjacent to a watercourse that is divided into two (2) parts:
- a) the floodway includes the area where the majority of floodway pass; and
 - b) the floodway fringe includes the area outside the floodway that may be subject to periodic flooding or inundation of flood waters.
- 29) **Floor Area Ratio** means the numerical value of the gross floor area of the building or structure located upon the building site, excluding:
- a) basement areas used exclusively for storage or service building;
 - b) parking areas below grades; and
 - c) floor areas devoted exclusively to mechanical or electrical equipment servicing the development, divided by the area of the site.
- 30) **Framework Agreement on First Nation Land Management** means the agreement entered into between the Minister of Indian Affairs and Northern Development and fourteen First Nations, including the Opaskwayak Cree Nation, on the 12th day of February 1996, as amended from time to time.
- 31) **Frontage** means all that portion of a site fronting on a street and measured between side lot lines, See Figure 1. Frontage.

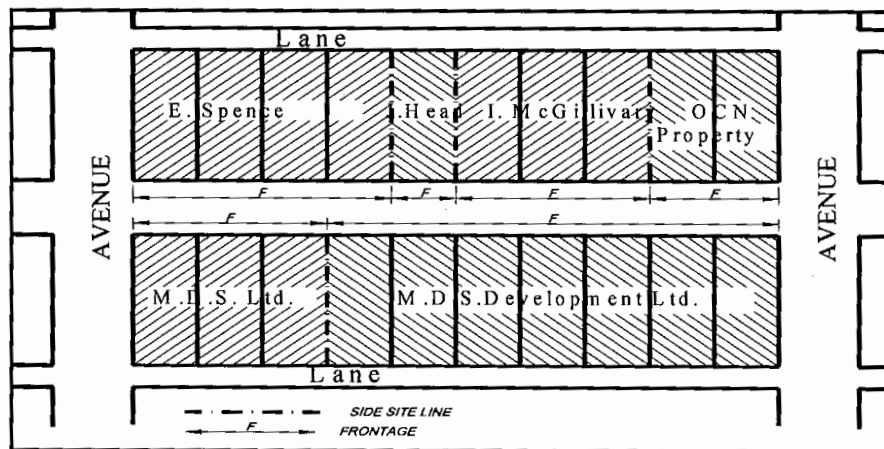


Figure 1. Frontage

- 32) **Garage** means an accessory building, or part of a principal building designed and used primarily for the storage of motor vehicles and includes a carport.

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- 33) **Grade, Building Lot** means the lot grade elevation of the finished ground surface immediately adjacent to the foundation of a building.

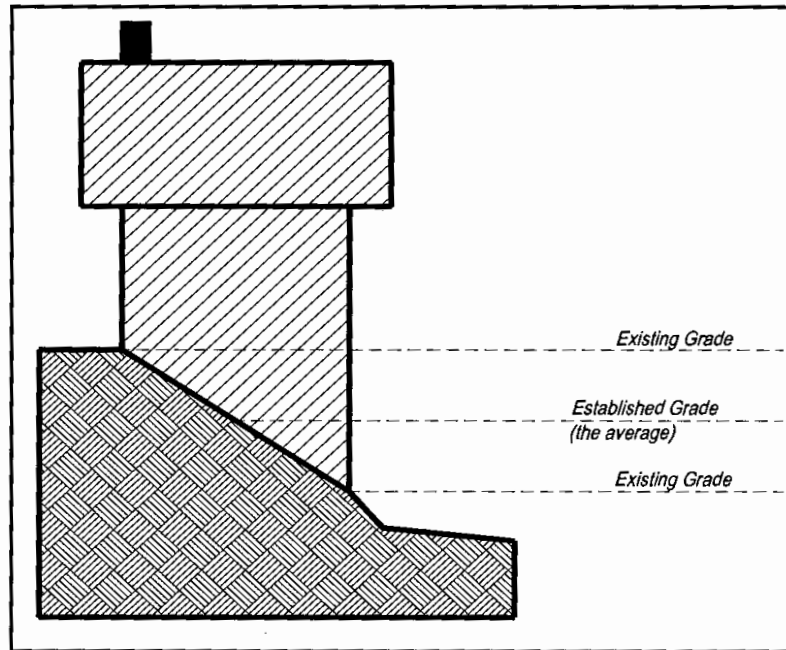


Figure 2. Established Grade of a Building

- 34) **Groundwater** means water below the surface of the ground.
- 35) **Habitable Room** means any room in a dwelling unit other than a Non-Habitable Room.
- 36) **Height** means, when used with reference to a building or structure, the vertical distance between the horizontal plane through grade and a horizontal plane through:
- the highest point of the roof in the case of a building with a flat roof or a roof having a slope of less than 20.00 degrees; and
 - the average level between eaves and ridges in the case of a pitched, gambrel, mansard or hipped roof, or a roof having a slope of more than 20.00 degrees; provided that in such cases the ridge line of the roof shall not extend more than 1.52 m. (5.00 ft.) above the maximum permitted building height of the Zoning District., see Figure 3, Height of Buildings.

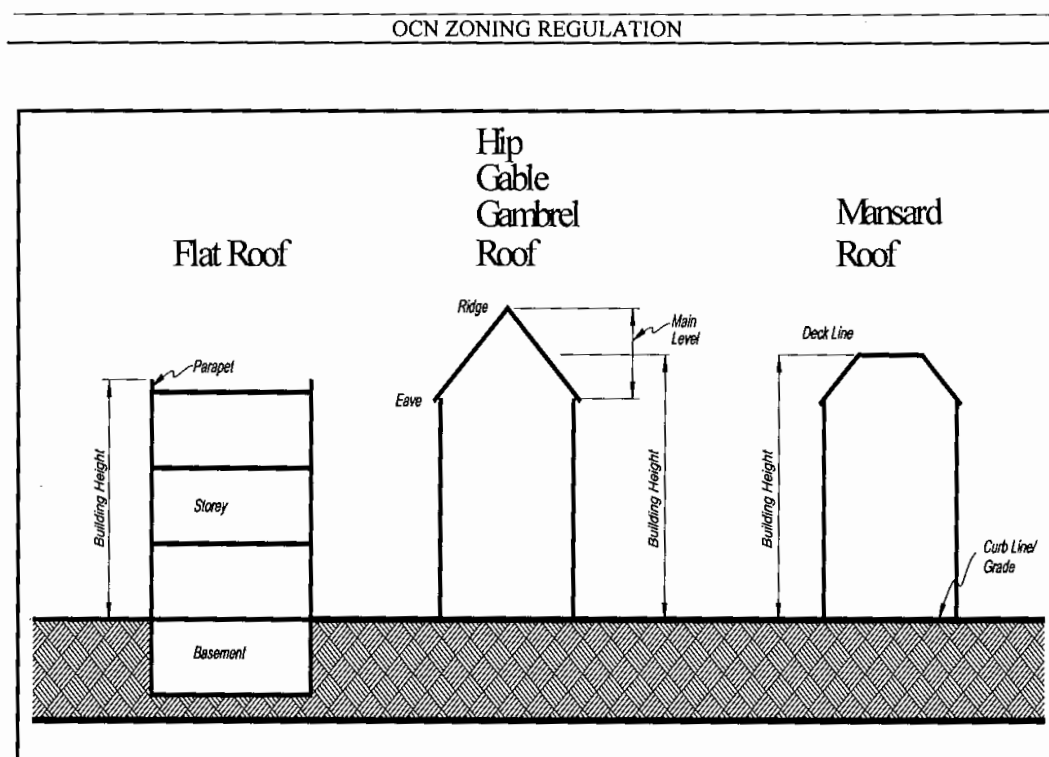


Figure 3. Height of Buildings

- 37) **Household** means one interest holder or two or more interest holders voluntarily associated, plus any dependents, living together as an independent single housekeeping unit.
- 38) **Institution** means a building or part of a building used for a non-commercial purpose by an organized body or society for promoting a particular object or cause, such as Care Homes, Child Caring Agencies and Youth Centres, but does not include Private Clubs.
- 39) **Individual Transfer Agreement (ITA)** means the Transfer Agreement between the Opaskwayak Cree Nation and Her Majesty the Queen in Right of Canada in accordance with Section 6.1 of the *Framework Agreement on First Nation Land Management*, dated the 12th day of February, 1996.
- 40) **Interest**, in relation to Opaskwayak Cree Nation land, means any interest, rights or estate of any nature in or to that land, including a lease, easement, right of way, servitude, or profit à prendre, but does not include title to that land in accordance with Section 1 of the *Framework Agreement*, dated 12 February 1996.
- 41) **Land Authority** means a body with the responsibility for Opaskwayak Cree Nation Land Management as per *Land Law for Establishing a Land Authority* 2003/002 or amendments thereof.

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- 42)

Land Department means the technical staff responsible for Opaskwayak Cree Nation land administration.
- 43)

Land Law means a Law enacted pursuant to the *OCN Land Code*.
- 44)

Landscaping means any combination of trees, shrubs, flowers, grass or other horticultural elements, decorative stonework, paving, screening or other architectural elements, all of which are designed to enhance the visual amenity of a property or to provide a screen between properties in order to mitigate objectionable features between them.
- 45)

License, in relation to First Nation Land, means any right of use or occupation of first nation land, other than an interest in that land in accordance with Section 1 of the *Framework Agreement on First Nation Land Management*, dated the 12th day of February, 1996.
- 46)

Loading Space means an off-street space or berth on the same lot with a building, or contiguous with a group of buildings, for the temporary parking of a commercial vehicle while loading or unloading merchandize or materials, and which abuts upon a street, lane or other appropriate means of access.
- 47)

Lot, Corner means a lot located at the intersection of two public roadways, the interior angle of such intersection not exceeding 135.00 degrees.
- 48)

Lot, Interior means any site other than a corner lot or through lot.

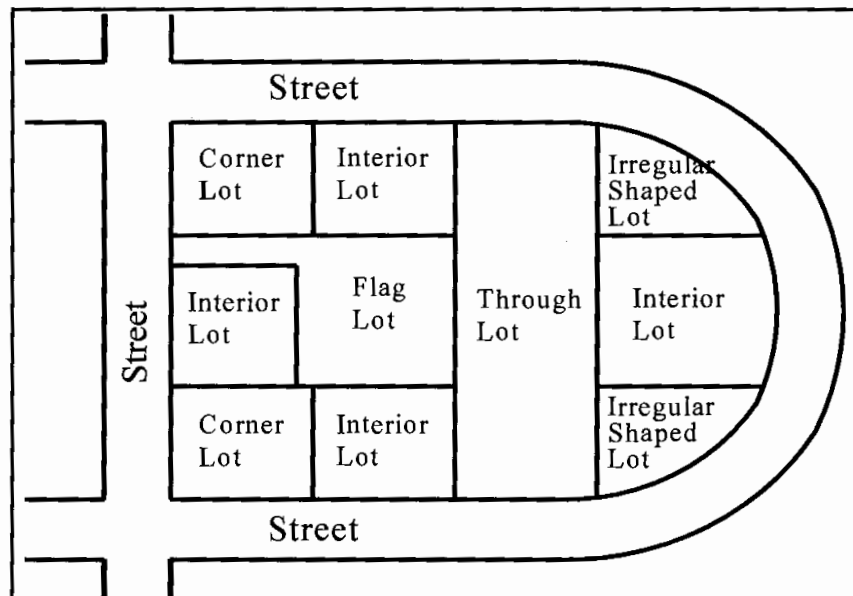


Figure 4. Lot Types

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- 49) **Lot, Reverse Corner** means a corner lot, the flanking street site line of which is a continuation of the front site line of the first site to its rear.
- 50) **Lot, Through** means a lot having a pair of opposite lot lines along two (2) streets. On a through lot, both street lines shall be deemed front lot lines.
- 51) **Lot Line, Front** means the property line a lot abutting public roadway other than a lane. In the case of a corner lot, the front lot line is the shorter of the property lines abutting a public roadway.

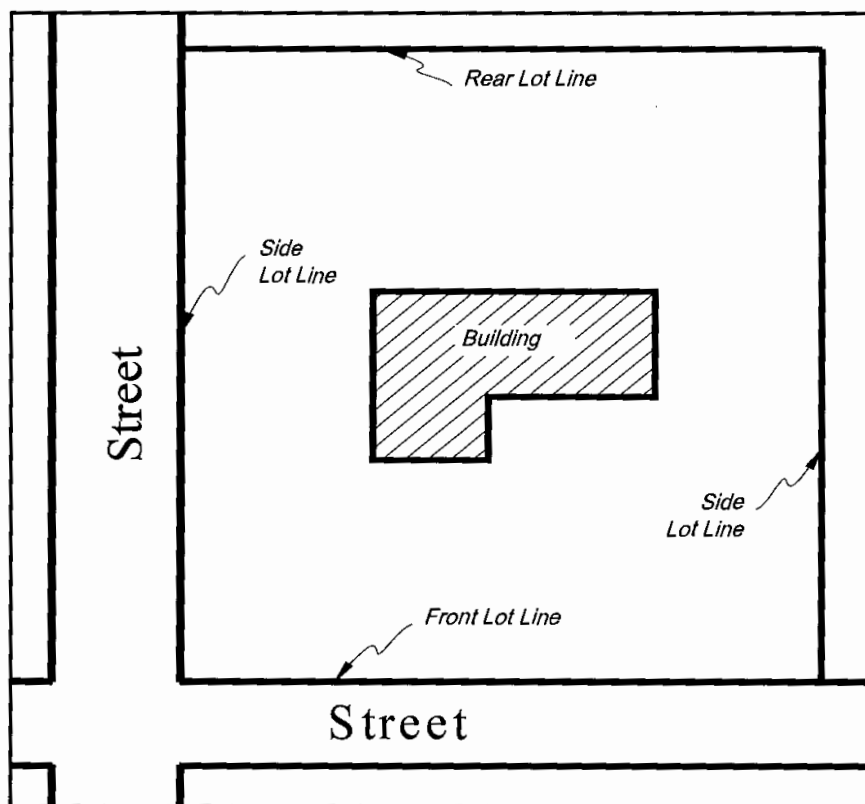


Figure 5. Lot Lines

- 52) **Lot Line, Rear** means either the property line of a lot which is furthest from and opposite the front lot line, or, where there is no such property line, the point of intersection of any side lot lines which is furthest from and opposite the front lot line.
- 53) **Lot Line, Side** means the property line of a lot other than a front lot line or rear lot line.



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- 54) **Manufactured Home Dwelling** means a factory built dwelling unit certified prior to the placement on the lot as having been built as a modular home in accordance with CSA building regulations, being placed on a permanent foundation, having its chassis or frame permanently removed, and arriving at the lot ready for occupancy apart from incidental operations and connections.
- 55) **Member** means a person whose name appears on the Opaskwayak Cree Nation membership list or is entitled to appear on the Opaskwayak Cree Nation membership roll.
- 56) **Mobile Home Park** means a parcel or land upon which mobile home spaces are provided for rent or lease and have been approved by the appropriate authority prior to the enactment of this Regulation.
- 57) **Mobile Home Site** means a site in a mobile home subdivision for the placement of a mobile home.
- 58) **Mobile Home Subdivision** means a parcel of land subdivided into mobile home sites for the placement of mobile homes.
- 59) **Modular Home Dwelling** means a building assembly or system of building sub-assemblies manufactured in its entirety, or in substantial part, off-site and transported to the point of use for installation on-site, with or without other specified components, as a finished building or as part of a finished building in accordance with CSA building regulations.
- 60) **Non-Habitable Room** means a space in a dwelling providing a service function and not intended primarily for human occupancy, including bathrooms, entryways, corridors, or storage areas.
- 61) **Nuisance** means anything that interferes with the use or enjoyment of property, endangers personal health or safety, or is offensive to the senses.
- 62) **OCN** means the collective body of first nation members governed by a Chief and Council exercising collective and individual rights as Opaskwayak Cree Nation.
- 63) **OCN Land Code** means the *Opaskwayak Cree Nation Land Code* enacted by the eligible registered voting members of Opaskwayak Cree Nation and become effective August 1, 2002.
- 64) **OCN Lands** means all the lands referred to in the *OCN Land Code*, including all the interests, rights and resources that belong to those reserve lands.
- 65) **OCN Land Registry** means the registry system in which OCN Land Laws, Regulations, policies, Interest and Licenses, relating to land management are maintained for recording of Interest on OCN Lands.

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- 66) **Offensive or objectionable** means, when used with reference to signage, lighting or a development, a use which by its nature, or from the manner of carrying on the same, creates or is liable to create by reason of noise; vibration; smoke; dust or other particular matter; odour; toxic or non-toxic matter; radiation hazards; fire or explosive hazards; heat; glare; unsightly storage of goods, materials, salvage, junk, waste or other materials, a condition which in the opinion of the Land Authority or delegate may be or become hazardous or injurious as regards health or safety, or which adversely affects the amenities of the neighbourhood, or interferes with or may interfere with the normal enjoyment of any land, building or structure.
- 67) **Outdoor Storage** means the storage of merchandise, goods, inventory, materials or equipment or other items that are not intended for immediate sale, by locating them outside.
- 68) **Party Wall** means a wall forming part of a building and used for separation of adjoining buildings occupied, constructed or adapted to be occupied by different persons or businesses.
- 69) **Person** means any person, including an OCN member, who has any interest or license in OCN Land.
- 70) **Pollution** means the presence of foreign substances that adversely affect the natural constituents of the air, water or soil.
- 71) **Repair** means the renewal or reconstruction of any part of an existing structure for the purpose of its maintenance or restoration.
- 72) **Separation Distance** means a distance to be maintained between two (2) uses, measured from the nearest points of any structure or areas upon which the uses are located.
- 73) **Separation Space** means open space around dwellings separating them from adjacent buildings or activities, and providing daylight, ventilation, and privacy.
- 74) **Setback** means the distance that a development or a specified portion of it must be set back from a property line.
- 75) **Site** means an area of land consisting of one or more abutting lots.
- 76) **Site Coverage** means the combined area of all buildings or structures on the site as a percentage of the site area, measured at the level of the lowest storey above the grade, including all enclosed and insulated decks, sunrooms, porches and verandas, but excluding seasonal non-insulated structures, open or covered, such as decks, screened porches or verandas, patios at grade, steps, uncovered walks, wheelchair ramps, cornices, eaves and similar projections.



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- 77) **Site Depth** means the average horizontal distance between the front and rear lot lines of the site, see Figure 6. Site Depth.

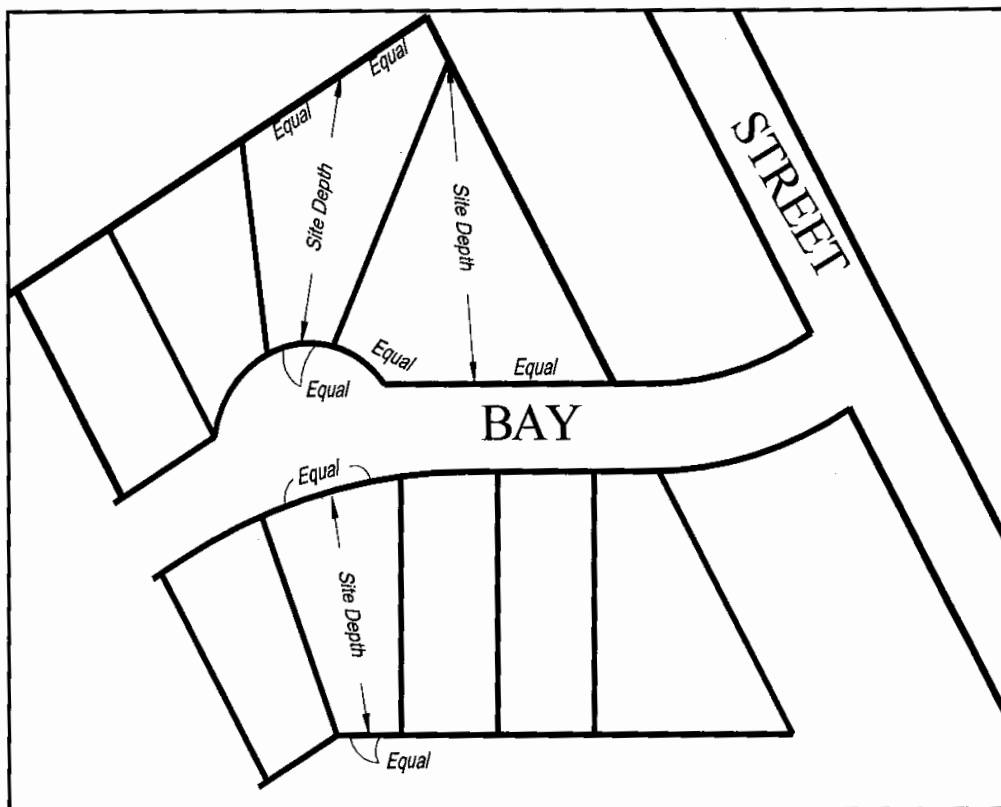


Figure 6. Site Depth

- 78) **Site Plan** means a map or series of maps drawn to scale showing some or all of the following information any:
- a) proposed and existing buildings, structures, alterations and additions;
 - b) roads, walkways, parking areas, loading spaces;
 - c) landscaping, vegetation, buffer strips;
 - d) elevations, areas to be raised by fill, grade level;
 - e) physical features of the site; and
 - f) other relevant information as may be required by the Land Manager or delegate for any proposed development.



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- 79) **Site Width** means the horizontal distance between the side lot lines of a lot, measured at right angles to the site depth at a point midway between the front and rear lot lines, or at 15.24 m. (50.00 ft.) from the front lot line, and the lesser of these distances is the site width, see Figure 7, Site Width.

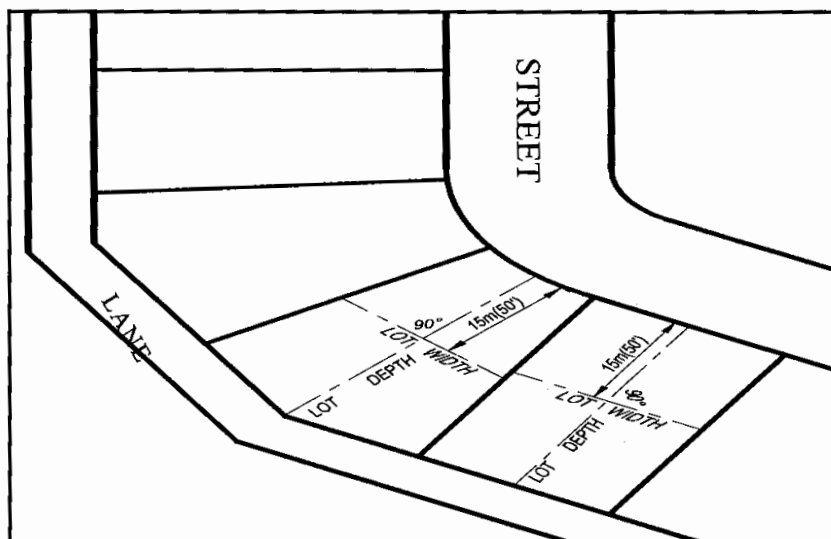


Figure 7. Site Width

- 80) **Sleeping Unit** means a habitable room, or a group of two (2) or more Habitable Rooms, not equipped with self-contained cooking facilities.
- 81) **Storey** means that portion of a building that:
- a) is situated between the top of any floor and the top of the floor next above it;
 - b) if there is no floor above, the storey is the portion of the building that is situated between the top of any floor and the ceiling above it; and
 - c) if the top of the floor directly above a basement is more than 1.83 m. (6.00 ft.) above grade, such basement shall be considered a storey for the purpose of this Regulation.
- 82) **Storey, Half** means a storey under a gable, hip, or gambrel roof, the wall plates of which, on at least two (2) opposite walls, are not more than 0.66 m. (2.17 ft.) above the floor of such storey.
- 83) **Street** means a public roadway having a right-of-way at least 10.06 m. (33.00 ft.) in width that affords the principal means of access to abutting land.



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- 84) **Structure** means anything that is erected, built or constructed of parts joined together or any such erection fixed to or supported by the soil or by any other structure.
- 85) **Temporary Buildings and Uses** means an incidental use, building or structure for which authorization has been issued for a limited time only.
- 86) **Traditional Lands or Site** means lands within the community that have been identified by community elders or other community members as having significant historic, cultural or social importance such as burial grounds or meeting place, etc.
- 87) **Use** means the purpose or activity for which a piece of land or its buildings are designed, arranged, developed or intended, or for which it is occupied or maintained.
- 88) **Variation Order** means the altering of any of the regulations found in this Regulation.
- 89) **Watercourse** means a natural or made channel through which water flows, including but not limited to a lake, river, creek, spring, swamp, wetland and marsh, including ice on any of them, but not including a dugout on the property of an agricultural operation.
- 90) **Yard** means required open space that is unoccupied by any building or structure and unobstructed from its lowest level to the sky, unless otherwise permitted in this Zoning Regulation, see Figure 8, Yard.

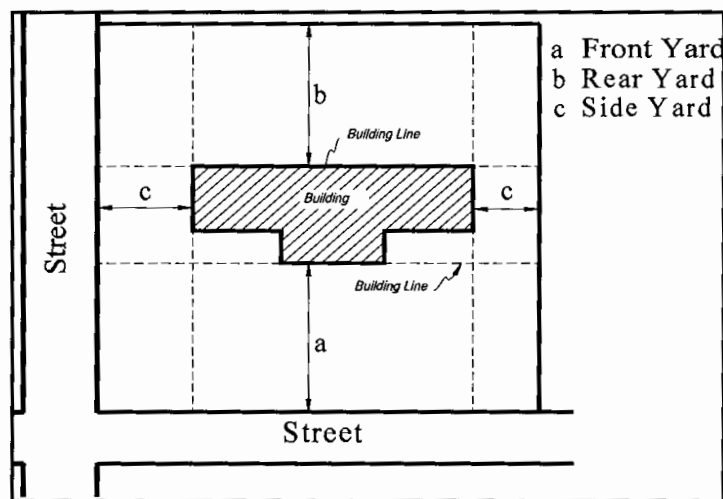


Figure 8. Yards



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- 91) **Yard, Front** means a yard extending all the full length of the front site line between the side site lines. All front yard regulations found in this Zoning Regulation shall be measured from the front property line, see Figure 8, Yard.
- 92) **Yard, Rear** means a yard extending along the full length of the rear site line from the front yard to the rear yard, see Figure 8, Yard.
- 93) **Yard, Side** means a yard extending along the side site line from the front yard to the rear yard, see Figure 8, Yard.
- 94) **Zoning District** means a District that regulates the use and development of land as depicted on the Zoning District Map.
- 95) **Zoning District Map** means those maps attached as Part VIII, an appendix to this Regulation.

6.2 Sign Definitions

6.2.1 Terms and works used in this Regulation regarding the standards of signs, unless the context otherwise requires, are defined as follows:

- 1) **Abandoned Sign** means any sign that no longer correctly identifies a business or the products and services offered on the premises where the sign is located, or any sign that is not in a readable state.
- 2) **Animated Sign** means any sign or portion of a sign having moving parts or electronically controlled colour changes which depict action or give motion to the sign.
- 3) **Awning Sign** means a non-illuminated sign painted or stencilled on the fabric surface of a shelter supported entirely from the exterior wall of a building and designed to be collapsible, retractable or capable of being folded against the wall or supporting building.
- 4) **Business Identification Sign** means a sign identifying the name, dealer, franchise, association, primary function, product or service of the commercial activity conducted on the premises, and may include local advertising and changeable copy.
- 5) **Canopy Sign** means a sign attached to, or forming part of, a permanent building projecting or fixed structural framework which extends outward from the exterior wall of a building and which may be roofed over or covered to provide protection over the entrance to a building.



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- 6) **Copy** means the letters, graphics or characters that make up the message on sign face.

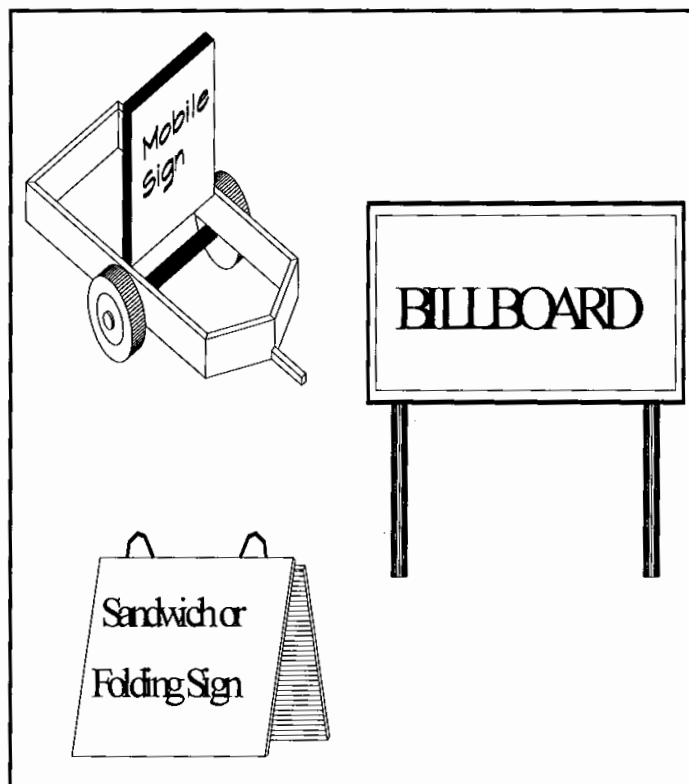


Figure 9. Types of Signs (Mobile, Sandwich, Billboard)

- 7) **Copy Area** means the total area within one or more rectangles that enclose the entire limits of the copy.
- 8) **Directional Sign** means an on-premise sign providing direction to pedestrian or vehicular traffic without advertising copy, except a business logogram. Directional signs include such signs as exit and parking signs.
- 9) **Electric Sign** means any sign containing electrical wiring or lights built into the sign face that are intended for connection to an electrical energy source.
- 10) **Fascia Sign** means any sign painted on or attached to an exterior building wall so that the sign does not extend more than 40.00 cm. (15.75 in.) out from the wall nor beyond the horizontal limits of the wall, see Figure 10, Types of Signs (Fascia, Ground, Projecting, Roof).

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- 11) **General Advertising Sign** means a sign that directs attention to a business, activity, product, service or entertainment that cannot be considered as the principal products sold nor a principal business, activity, entertainment, or service provided on the premises where the sign is displayed, and general advertising has a similar meaning.
- 12) **Ground Sign** means any sign supported independently of a building and permanently fixed to the ground, see Figure 10, Types of Signs (Fascia, Ground, Projecting, Roof).

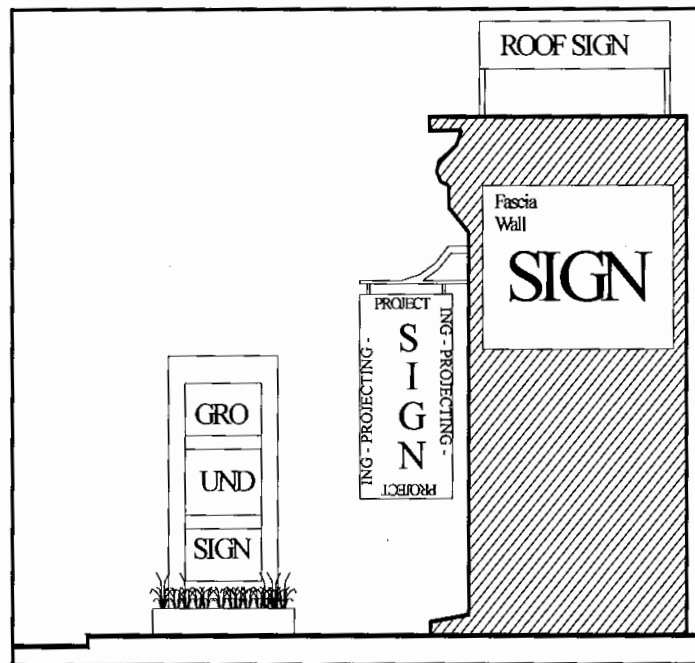


Figure 10. Types of Signs (Fascia, Ground, Projecting, Roof)

- 13) **Height (sign)** means the vertical distance measured from the finished ground surface directly under the sign to the highest point of the sign.
- 14) **Identification Sign** means a sign that contains only the name and address of a building, institution or person and the activity carried on in the building or institution, but does not include any other advertising copy.
- 15) **Illuminated Sign** means any sign having only steady illumination of the same intensity by artificial means, either from lighting directed on the sign face or from a light source located within the sign which is transmitted through a transparent or translucent sign face.



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- 16) **Mural Sign** means a non-illuminated sign painted on the exterior wall of a building that enhances the visual appearance of the building and does not include business identification or general advertising.
- 17) **Official Sign** means a sign required by, or erected pursuant to, the provisions of federal, provincial or first nation legislation such as traffic control signs.
- 18) **Portable Sign** means a sign greater than 0.50 sq. m. (5.38 sq. ft.) in area mounted on a trailer, stand or other support structure which is designed in such a manner that the sign can readily be relocated to provide advertising at another location or readily taken on and off a site, and may include copy that can be changed manually through the use of attachable characters, message panels or other means.
- 19) **Projecting Sign** means any sign, except a canopy sign, which is supported by an exterior building wall and projects outward from the building wall by more than 40.00 cm. (15.75 in.), see Figure 10, Types of Signs (Fascia, Ground, Projecting, Roof).
- 20) **Roof Sign** means any sign erected upon, against, or above a roof, or on top of or above, the parapet of a building, see Figure 10, Types of Signs (Fascia, Ground, Projecting, Roof).
- 21) **Sign** means any visual medium, including its structure and other component parts, illuminated or not illuminated, which is used or capable of being used, on a permanent or temporary basis:
- a) to identify or convey information;
 - b) to advertise or attract attention to a product, service, place, activity, person, institution or business; and
 - c) without limiting the generality of the foregoing, signs shall include banners, placards, and painted messages.
- 22) **Sign Alteration** means any modification of a sign or supporting structure, excluding the routine maintenance or repainting of a sign or changing the copy on signs specifically designed for this purpose.
- 23) **Sign Area** means the entire area of the sign on which copy is intended to be placed. In the case of double-faced or multi-faced sign, only half of the area of each face of the sign used to display advertising copy shall be used in calculating the total sign area.
- 24) **Sign Structure** means any structure that supports a sign, including materials used to conceal or improve the visual appearance of the structural parts.

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- 25) **Temporary Sign** means a sign that is not permanently anchored to a footing extending below grade or permanently affixed to, or painted on, a building and on which the copy has been painted or affixed in a permanent manner, that:
- a) the copy on the sign shall relate to an activity, use or event of limited time duration not exceeding six (6) months;
 - b) temporary signs include such signs as:
 - i) political campaign signs;
 - ii) real estate signs;
 - iii) construction identification signs;
 - iv) signs identifying seasonal businesses;
 - v) signs advertising specific community events; and
 - vi) signs providing temporary identification for developments awaiting installation of a permanent sign; and
 - c) for the purpose of this Regulation, temporary signs shall include sandwich and folding signs but not portable signs.
- 26) **Warning Sign** means an on-premise sign providing a warning to the public, including such signs as No Trespassing or Private Driveway signs.

7.0 TYPE OF USE CLASS DEFINITIONS

- 7.0.1 The Use Classes group individual land uses into a specified number of classes, with common functional or physical impact characteristics.
- 7.0.2 The Use Classes of this Section are used to define the range of uses that are permitted or conditional within the various Zoning Districts of this Zoning Regulation.
- 7.0.3 The typical uses that may be listed in the definitions are not intended to be exclusive or restrictive. Reference should be made to the definition of the Use Class in determining whether or not a use is included within a particular Use Class.
- 7.0.4 Where a specific use does not conform to the wording of any Use Class definition or generally conforms to the wording of two or more Use Class definitions, the Land Manager may deem that:
- a) the use conforms to and is included in that Use Class which would be considers to be the most appropriate in character and purpose; and

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- b) in such a case, this use shall be considered a Conditional Use, whether or not the Use Class is listed as a Permitted or Conditional Use within the applicable Zoning District.

7.1 Residential Use Classes

7.1.1 The following are the various types of residential uses:

- 1) **Cottage Dwelling** means a permanent dwelling unit used as a seasonal residence.
- 2) **Mobile Home Dwelling** means a dwelling unit designed for transportation after fabrication:
 - a) whether on its own wheels or on a flatbed or other trailer;
 - b) which arrives at the site where it is to be occupied as a dwelling complete and ready for occupancy, being on the site on wheels, jacks or similar supports, or on a permanent foundation;
 - c) having been built in accordance with CSA building regulations *and OCN By-law No. 18. (Controls the Construction and Repair of Buildings)*; and
 - d) for the purpose of this Regulation, the removal of the wheels or permanent or semi-permanent attachment of a foundation to a mobile home shall not change the classification.
- 3) **Multiple Family Dwelling** means a building containing three (3) or more dwelling units served by common corridors and entrance. Each dwelling unit shall be designed for and used by one family.
- 4) **Semi-Detached Dwelling** means the whole of a building divided vertically into two (2) separate dwelling units, each of which has an independent entrance.
- 5) **Single Family Dwelling** means a development consisting of a building containing only one dwelling, which is separate from any other dwelling or building. This Use Class includes a manufactured home dwelling, modular home dwelling and Ready to Move (RTM) home dwelling, but not a mobile home dwelling.
- 6) **Townhouse Dwelling** means a dwelling unit divided vertically into three (3) or more attached dwelling units by fire separations, each of which has an independent entrance.
- 7) **Two Family Dwelling** means an attached or semi-detached building designed for and used by not more than two (2) families, each having exclusive occupancy of a dwelling unit.

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7.2 Residential-Commercial Related Use Classes

7.2.1 The following are various types of residential-commercial related uses:

- 1) **Bed and Breakfast Home** means a principal dwelling where sleeping accommodation with or without light meals is provided to members of the travelling public for remuneration.
- 2) **Group Home** means a residential dwelling in which three (3) to ten (10) unrelated persons, exclusive of supervisory staff, live as a residential unit under the responsible supervision consistent with the particular requirements of its residents.
- 3) **Home Industry** means an industry carried out in a building accessory to a dwelling as a secondary use generally in keeping with the trade or calling of the occupant.
- 4) **Home Occupation** means an occupation, trade, profession or craft carried on, in or from a dwelling unit or its accessory building for consideration and which is clearly incidental or accessory to the residential use of the dwelling unit. This use class includes a Child Care Service that cares for up to six (6) children.
- 5) **Institutional Residence** means a premise that is intended for the training, treatment, rehabilitation, housing, care and/or supervision of seniors. This Use Class includes:
 - a) nursing homes;
 - b) personal care homes;
 - c) residential care homes;
 - d) attached housing; and
 - e) rehabilitation homes.
- 6) **Lodge** means development used for the accommodation of the public and may include:
 - a) self-contained cabins;
 - b) cottages; or
 - c) housekeeping units.

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7.3 Commercial Use Classes

7.3.1 The following are various types of commercial uses:

- 1) **Agri-Business/Agricultural Implement Sales and Services** means a commercial establishment that provides goods or services to the agricultural sector. Typical uses include farm equipment and machinery repair shops, supply operations, livestock auction marts and commercial seed cleaning plants.
- 2) **Amusement Establishment** means a facility within any building, room or area having table games or electronic games played by patrons for entertainment. This Use Class includes arcades but does not include Carnivals or Indoor Participant Recreation Services.
- 3) **Animal Shelter and Veterinary Service** means a development used for the care and treatment of animals where the veterinary services primarily involve outpatient care and minor medical procedures. This Use Class includes pet clinics and veterinary offices.
- 4) **Automotive and Equipment Repair Shop** means a development used for the servicing and mechanical repair of automobiles, motorcycles, snowmobiles and similar vehicles or the sale, installation or servicing of related accessories and parts. This Use Class includes transmission shops, muffler shops, tire shops, automotive glass shops, and upholstery shops. This Use Class does not include body repair and paint shops.
- 5) **Automotive and Recreational Vehicle Sales** means the retail sale or rental of new or used automobiles, motorcycles, snowmobiles, tent trailers, utility trailers, boats, travel trailers or similar light recreational vehicles or crafts, together with incidental maintenance services and sale of parts. This Use Class includes automobile dealership, car rental agencies and motorcycle dealerships.
- 6) **Business Support Service** means a development used to provide support services to businesses which are characterized by one or more of the following features: the use of minor mechanical equipment for printing, duplicating, binding or photographic processing, the provision of office maintenance or custodial services, the provision of office security, and the sale, rental, repair or servicing of office equipment, furniture and machines. Typical uses include printing establishments, film processing establishments, janitorial firms and office equipment sales and repair establishments.
- 7) **Commercial Resort** means a commercial recreation establishment which may consist of one or more buildings containing single or multiple-family dwelling units, recreational facilities and service facilities which are used on an intermittent and seasonal basis. Other facilities which may be a part of the resort development includes: a camping and tenting establishment, a marina golf course and other outdoor recreation game courts, areas and trails.

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- 8) **Commercial School** means a development used for training and instruction in a specific trade, skill, service for financial gain of the individual/company owning the school. Typical uses include secretarial, business, hairdressing, beauty, dancing and/or music.
- 9) **Convenience Retail Store** means a development used for the retail sale of those goods required by area residents or employees on a day-to-day basis, from business premises. Typical uses include small food stores, drug stores, and variety stores, selling confectionaries, tobacco, groceries, beverages, pharmaceutical and personal care items, hardware or printed matters.
- 10) **Convenience Vehicle Rentals** means a development used for the rental of new or used automobiles, light trucks and utility trailers. This Use Class includes those establishments that are not strictly office in nature, but include, as an integral part of the operation, minor vehicle servicing, storing, fuelling or car washing facilities.
- 11) **Custom Manufacturing Establishment** means a development used for small-scale on-site production of goods, example Eric's Wood Works.
- 12) **Drive-In Food Service** means a development used for eating and drinking which offer a limited menu produced in a manner that allows rapid customer service and include one or more of the following features: car attendant services; drive-through food pickup services; or parking primarily intended for the on-site consumption of food within a motor vehicle, such as Tim Horton's.
- 13) **Eating and Drinking Establishment** means the sale to the public of prepared foods, for consumption within the premises or off the site. This includes licensed drinking establishments, restaurants, cafes, delicatessens, tearooms, banquet caterings, lunchrooms, and take-out restaurants. This Use Class does not include Drive-In Food Services, Mobile Catering Food Services, refreshment stands or take-out windows.
- 14) **Equipment Rentals and Sales** means a development used for the rental of tools, appliances, recreation crafts, office machines, furniture, light construction equipment, or similar items.
- 15) **Fleet Service** means a development using a fleet of vehicles for the delivery of people, goods or services, where such vehicles are not available for sale or long-term lease. This Use Class includes ambulance services, taxi services, bus lines, messenger and courier services, example Medical Van or Blizzard Bus.
- 16) **Funeral Service** means a development used for the preparation of the dead for burial or cremation, and the holding of funeral services. This Use Class includes funeral homes, undertaking establishments and includes cremation and interment services.



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- 17) **Gas Bar** means a development used for the retail sale of gasoline, other petroleum products, and incidental auto accessories. This Use Class does not include Service Stations.
- 18) **General Contractor Service** means a development used for the provision of building construction, landscaping (such as Ron's Landscaping), electrical, heating, plumbing, or similar services of a construction nature which require:
- a) on-site storage space for materials;
 - b) construction equipment or vehicles normally associated with the contractor service, and
 - c) any sales, display, office or technical support service areas, shall be accessory to the principal Contractor Services Use, only.
- 19) **General Retail Store** means a development used for the retail sale of groceries, beverages, household goods, furniture and appliances, hardware, printed matter, confectionary, tobacco, pharmaceutical and personal care items, automotive parts and accessories, office equipment, stationary and similar goods from within an enclosed building. Minor public services, such as postal services and film processing depots are permitted within general retail stores. This Use Class includes Convenience Retail Stores but does not include developments used for the sale of gasoline, heavy agricultural or industrial equipment.
- 20) **General Storage** means a development used exclusively for temporary indoor or outdoor storage of goods, materials and merchandise, such as RV's, wheels, boats, campers, example would be G & L Storage. This Use Class does not include vehicle storage compounds, automobile wrecking yards, salvage yards, scrap metal yards, or the storage of hazardous goods or waste.
- 21) **Greenhouse** means a development used primarily for the raising, storage and sale of bedding, household and ornamental plants.
- 22) **Health Service** means a development used for the provision of physical and mental health services on an outpatient basis. Services may be of a preventive, diagnostic, treatment, therapeutic, rehabilitative or counselling nature. Typical uses include medical and dental offices, health clinics and counselling services, example would be the new medical building and the Kewachetonanow Centre.
- 23) **Hotel** means a development used for the provision of rooms or suites for temporary sleeping accommodation where the rooms have access from a common interior corridor and are not equipped with individual kitchen facilities. Hotels may include accessory Eating and Drinking Establishments, meeting rooms, and Personal Services Shops.

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- 24) **Household Repair Service** means a development used for the provision of repair services to goods, equipment and appliances normally found within the home. This Use Class includes radio, television and appliance repair shops, furniture refinishing and upholstery shops.
- 25) **Limited Contractor Service** means a development used for the provision of electrical, plumbing, heating, painting and similar contractor services primarily to individual households and the accessory sale of goods normally associated with the contractor services where all materials are kept within an enclosed building, there are no accessory manufacturing activities, and no more than two (2) service vehicles.
- 26) **Mobile Catering Food Service** means a development using a fleet of vehicles for the delivery and sale of food to the public that complies with all applicable health regulations and standards.
- 27) **Motel** means a development used for the provision of rooms or suites for temporary lodging or light housekeeping, where each room or suite has its own exterior access. Motels may include accessory Eating, and Drinking Establishments and Personal Service Shops.
- 28) **Non-Accessory Parking** means a development providing vehicular parking that is not primarily intended for the use of residents, employees or clients of a particular development. Typical uses include surface parking lots.
- 29) **Outdoor Amusement Establishment** means a permanent development providing facilities for entertainment and amusement activities that primarily take place outdoors where patrons are primarily participants. Typical uses include amusement parks, go-cart tracks, paint ball obstacle courses, sliding areas, water slides and miniature golf establishments.
- 30) **Outfitter** means any land or premises equipped with cabins or cottages as seasonal dwellings used or maintained for accommodation of the public for outdoor recreational purposes relating to:
 - a) hunting;
 - b) fishing;
 - c) trapping; and
 - d) other similar pursuits.
- 31) **Pawn Shop** means a place where money is loaned on security of personal property left in pawn and pledged as collateral for the loan and where such property may be redeemed by the seller in a fixed period of time or sold to the general public.



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- 32) **Personal Service Shop** means a development used for the provision of personal services to an individual that are related to the care and appearance of the body, or the cleaning and repair of personal effects. This Use Class includes barbershops, hairdressers, beauty salons, tailors, dressmakers, shoe repair shops, and dry cleaning establishments and laundromats.
- 33) **Professional Office** means a development primarily used for the provision of professional, management, administrative, consulting, and financial services. Typical uses include the offices of lawyers, accountants, engineers, and architects; offices for real estate and insurance firms; clerical, secretarial, employment, telephone answering, and similar office support services; and banks, credit unions, loan offices and similar financial uses.
- 34) **Rapid Drive-Through Vehicle Service** means a development providing rapid cleaning, lubrication, and maintenance or repair services to motor vehicles, where the customer typically remains in the vehicle or waits on the premises. Typical uses include automatic or coin operated car washes, rapid lubrication shops, or speciality repair establishments.
- 35) **Recycling Depot** means a development used for the buying and/or temporary storage of bottles, cans, newspapers and similar household goods for reuse where all storage is contained within an enclosed building. This does not include auto wreckers.
- 36) **Service Station** means the servicing, washing and repairing of vehicles; and the sale of gasoline, other petroleum products and a limited range of vehicle parts and accessories. Service stations may include eat and drinking establishments. Typical uses include truck stops and highway service stations.
- 37) **Spectator Entertainment Establishment** means a development providing facilities within an enclosed building specifically intended for live theatrical, musical or dance performances; or the showing of motion pictures. Typical uses include auditorias, cinemas, and theatres.
- 38) **Tattoo Parlour** means a development used for an establishment which specialized in placing decorative designs or marks upon or under the skin of any person by means of needles or other instruments.
- 39) **Truck and Mobile Home Sales and/or Rentals** means a development used for the sale or rental of new or used trucks, motor homes, mobile homes, and automobiles, together with incidental maintenance services and the sale of parts and accessories. Typical uses include truck dealerships, recreation vehicle sales and mobile home dealerships.



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- 40) **Tourist Campsite** means a development of land which has been planned and improved for the seasonal short term use of motor homes, tents, campers and similar recreational vehicles and is not used as year round storage, or accommodation for residential use. Typical uses include recreational vehicle parks, campsites and tenting grounds.
- 41) **Warehouse Sales** means a development used for the wholesale or retail sale of bulky goods where the size and nature of the principal goods being sold typically require large floor areas for direct display to the purchaser or consumer. This Use Class includes developments where principal goods being sold are such bulky items as furniture, carpet, major appliances and building materials.

7.4 **Industrial Use Classes**

7.4.1 The following various types of industrial uses:

- 1) **Agricultural Crop Protection Warehouse** means a facility used to store, blend and/or distribute chemicals used for crop protection and production. Products can include herbicides, insecticides, fungicides, rodenticide, and fertilizers. This Use Class does not include anhydrous ammonia facilities.
- 2) **Agriculture Support Industry** means an industry, commercial service or retail business in which the major product or service being bought, sold or processed is intended mainly for, from or by farmers. Typical uses include aerial spraying companies, grain storage including grain elevators, feed mills and seed plants. This Use Class does not include bulk fertilizer or anhydrous ammonia facilities, example the proposed Fertilizer Storage.
- 3) **Bulk Storage Facility** means a place for the outdoor storage or tank storage of large quantities of raw materials or industrial related goods such as liquids, gases, minerals, pipes, gravel storage areas, fertilizers, and grain. This Use Class does not include anhydrous ammonia facilities, example proposed Wood Pellet Plan and Bulk Fuel.
- 4) **General Industrial** means development used principally for one or more of the following activities:
- a) the assembling of semi-finished or finished goods, products or equipment;
 - b) the cleaning, servicing, repairing or testing of materials, goods and equipment normally associated with industrial or commercial businesses;
or
 - c) cleaning, servicing and repair operations to goods and equipment associated with personal or household use;



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where such operations have impacts that would make them incompatible with adjacent land uses; the storage or shipping of materials, goods and equipment; and the distribution and sale of materials, goods and equipment to institutions or industrial and commercial businesses.

- 5) **General Contractor Service** means a development used of concrete, excavation, drilling, paving, road construction, sewer or similar services of a construction nature.
- 6) **Industrial Vehicle and Equipment Sales and/or Rentals** means a development used for the sale or rental of heavy vehicles, machinery or mechanical equipment typically used in building, roadway, manufacturing, assembly and processing operations and agricultural production.
- 7) **Light Industrial** means processing and manufacturing uses, provided that they do not create:
- a) unusual fire, explosion or safety hazards;
 - b) noise in excess of average intensity of street and traffic noise in the area in question; and/or
 - c) they do not emit smoke, dust, dirt, toxic or offensive odours or gas and there is no production of heat or glare perceptible from any residential adjacent property.

typical uses include automotive body repair and paint shops, commercial manufacturing and research facilities, such as the truck shop area along PTH #10 North.

- 8) **Portable Asphalt Plant** means a facility with equipment designed to heat, dry and mix aggregate with asphalt to produce asphalt paving material and includes stockpiling and storage of bulk materials used in the process.
- 9) **Processing Use** means a development used for the extraction, treatment, preparation, packaging, transportation, handling and storage of raw materials and other minerals.
- 10) **Storage Compound** means a development used exclusively for temporary outdoor storage of goods and materials:
- a) where such storage of goods and materials does not involve the erection of permanent structures;
 - b) the material alteration of the existing state of the land;



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typical uses include vehicle storage compounds, automobile wrecking yards and salvage yards, such as Public Works Yard and the Landfarm.

- 11) **Sawmills** means:
- a) the sawing of logs into lumber and similar products,;
 - b) the preserving of these products; making products that improve the natural characteristics of wood, by making veneers, plywood, reconstituted wood panel products or engineered wood assemblies; or
 - c) making a diverse range of wood products such as millwork.
- 12) **Transport Terminal** means premises where commercial passenger vehicles pick up and discharge fare-paying passengers or any premises where commercial vehicles are kept for rental or lease, or stored or parked.
- 13) **Wayside Pit and Quarry** means a temporary pit or quarry opened and used by a public road authority solely for the purpose of a project such as a road construction contract that is not located on the road right-of-way.

7.5 Agricultural Use Classes

7.5.1 The following are various types of agricultural uses:

- 1) **Agricultural Activities** means a use of land for agricultural purposes. Typical uses include farming, pasturage, agriculture, apiculture, floriculture and horticulture.
- 2) **Agricultural Product Storage** means the temporary storage of any agricultural product for future use, delivery or processing.
- 3) **Composting** means a designed and managed system to facilitate the process of aerobic decomposition of household and non-household organic matter by biological action.
- 4) **Farm Produce Outlet** means a building or structure where farm produce is sold in season.
- 5) **Farmstead Dwelling** means any dwelling that is or has been accessory to a farm operation and is on a parcel of land that includes or has included associated agricultural buildings.



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- 6) **Non-Commercial Farm** means a development for :
- a) small scale agriculture;
 - b) non-commercial agricultural pursuits ancillary to rural residential uses;
and
 - c) animals shall be kept for the use or enjoyment of the householder only;
- this Use Class shall be developed so that it will not unduly interfere with the general enjoyment of adjacent property.
- 7) **Plant and Tree Nursery** means a development used primarily for the raising, storage and sale of bedding, household and ornamental plants.
- 8) **Small Animal Breeding and Boarding Establishment** means a development used for the breeding, boarding or training of small animals normally considered as household pets. Typical uses are kennels and pet boarding establishments.
- 9) **Specialized Agriculture** means the use of land for apiculture, floriculture, horticulture including market gardening, orchards and tree farming, and similar agricultural activities, such as U-Picks.

7.6 Natural Resource Use Classes

7.6.1 The following are various types of natural resource uses:

- 1) **Forestry Use** means the general raising and harvesting of wood, without limiting the generality of the foregoing, shall include the raising and cutting of wood of deadfall cordwood, pulpwood, lumber, and other forestry products.
- 2) **Mineral Exploration** means the activity of searching for new mineral deposits.
- 3) **Mining** means the process of extracting raw minerals and other materials from the earth.
- 4) **Natural Resource Development** means a development for the on-site removal, extraction and primary processing of raw material found on or under the site; or accessible from the site. Typical uses in this class include gravel pits, sandpits, and stripping of topsoil. This Use Class does not include the processing of raw materials transported to the site.
- 5) **Pit and Quarry** means a development wherein a substantial amount of aggregate is removed from the ground. Typical uses include sand pits, gravel pits, clay pits and quarries.

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- 6) **Wildlife Area** means lands that have been designated by Chief and Council for the protection and conservation of wildlife.
- 7) **Cultural, Traditional and Spiritual Areas** means areas identified by Council and community elders, and community members as land to be protected for cultural, heritage, traditional or spiritual purpose.

7.7 Public Interest Use Classes

7.7.1 The following are various types of public interest uses:

- 1) **Cemetery** means a development of a parcel of land, primarily a landscaped open space for the entombment of the deceased, typical uses including memorial parks, burial grounds and gardens of remembrance and may include the following accessory developments: crematories, cinerarium, columbarium, and mausoleums.
- 2) **Extended Medical Treatment Service** means a development providing room, board, and surgical or other medical treatment for the sick, injured or infirm including outpatient services and accessory staff residences. Typical uses include hospitals, sanatoriums, nursing homes, convalescent homes, and auxiliary hospitals.
- 3) **Government Service** means a development providing municipal, provincial or federal government services directly to the public. Typical uses include government offices, taxation offices, courthouses, postal distribution offices, manpower and employment offices, and social service offices.
- 4) **Private and Public Club** means a development used for the meeting, social or recreational activities of members of a non-profit philanthropic, social service, athletic, business or fraternal organization, without on-site residences.
- 5) **Public Education Service** means a development involving public assembly for educational, training or instructing purposes, and includes administration offices required for the provision of such services on the same site. This Use Class includes public schools, and technical and vocational schools, and their administrative offices.
- 6) **Public Library and Cultural Exhibit** means a development for the collection of literary, artistic, musical and similar reference materials in the form of books, manuscripts, recordings and films for public use; or a development for the collection, preservation and public exhibition of works or objects of historical, scientific or artistic value. Typical uses include libraries, museums and art galleries.



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- 7) **Protective and Emergency Service** means a development that is required for the public protection of persons and property from injury, harm or damage together with the incidental storage of emergency development that is necessary for the local distribution of utility services. Typical uses in this class include police stations, fire stations and ancillary training facilities.
- 8) **Religious Assembly** means a place of worship and related activities. Typical uses include churches, and parish halls.
- 9) **Utility Service** means any system, works, plants, pipelines, equipment or services and facilities to the public at an approved rate. Typical uses include sanitary landfill sites, sewage treatment plants, sewage lagoons, garbage transfer and compacting stations, water treatment plans, and waste recycling plants.

7.8 Community, Educational, Recreational and Cultural Service Use Classes

7.8.1 The following are various types of community, education, recreational and cultural uses:

- 1) **Child Care Service** means a development to provide daytime personal care and education to children, but does not include overnight accommodation. Typical uses include day care centres, day nurseries, kindergartens, nursery schools and play schools.
- 2) **Community Recreation Service and Club** means a development for recreational, social or multi purpose use without fixed seats and primarily intended for local community purposes. Typical uses include community halls, youth centres and community centres.
- 3) **Indoor Participant Recreation Service** means a development providing facilities within an enclosed building for sports and active recreation where patrons are predominately participants. Typical uses include athletic clubs; health and fitness clubs; curling rinks, roller-skating rinks, hockey rinks; swimming pools; water slides, rifle and pistol ranges, bowling alleys and racquet clubs.
- 4) **Outdoor Participant Recreation Service** means a development providing facilities that are available to the public at large for sports and active recreation conducted outdoors. Typical uses include golf courses, driving ranges, ski hills, sports fields, outdoor tennis courts, unenclosed ice surfaces or rinks, athletic fields, boating facilities, outdoor swimming pools, bowling greens, archery ranges, riding stables, baseball and soccer fields, water slides, winter sliding hills, and fitness trails.



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- 5) **Public Park** means a development of public land specifically designed or reserved for the general public for active or passive recreational use and includes all natural and man-made landscaping, facilities, playing fields, buildings and other structures that are consistent with the general purposes of public parkland, whether or not such recreational facilities are publicly operated or operated by other organizations pursuant to arrangements with the public authority owning the park. Typical uses include tot lots, band shells, picnic grounds, pedestrian trails and paths, landscaped buffers, playgrounds, water features, amphitheatres, and athletic fields.
- 6) **Cultural, Traditional and Spiritual Areas** means areas identified by Council and community elders, and community members as land to be protected for cultural, heritage, traditional or spiritual purposes.

PART II GENERAL ADMINISTRATION CLAUSES

8.0 AUTHORITY AND RESPONSIBILITY OF THE DEVELOPMENT REVIEW OFFICER

8.1 Establishment and Appointment

- 8.1.1 The Land Authority shall appoint, contract, or hire a person to occupy the position of Development Review Officer.

8.2 Development Review Officer Duties and Responsibilities

- 8.2.1 The Development Review Officer shall review each development permit application to ascertain whether it conforms to:
- a) the *OCN Land Use and Community Plan including Natural Resource Land Law* and amendments thereto;
 - b) all applicable standards and information standards, within this Regulation and amendments thereto;
 - c) other OCN Land Laws;



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- d) the conditions of any permit, interest, pre-existing interest, traditional interest, caveat, covenant, site plan, and agreement;
 - e) Variation or Conditional Use Order; and
 - f) easement or any other instruments affecting a building or land.
- 8.2.2 The Development Review Officer may refer a development permit application to any provincial or federal department, OCN department or any other agency or body, deemed appropriate to obtain comments on the application.
- 8.2.3 The Development Review Officer shall:
- a) approve, without any conditions, or with such conditions as are required to ensure compliance, an application for development of a Permitted Use provided the development complies with the standards of this Regulation; or
 - b) refuse an application for development of a Permitted Use if the development does not comply with the standards of this Regulation unless he/she uses discretion pursuant to Section 8.4 of this Regulation.
- 8.2.4 Upon a decision regarding an application, the Development Review Officer shall provide notice:
- a) where an application has been approved notice to the applicant shall be given in writing by ordinary mail; or
 - b) where an application has been refused, notice in writing shall be given to the applicant, by ordinary mail, and such notice shall state the reason for refusal.
- 8.2.5 The Development Review Officer shall receive, review and process Permitted Use applications as well as Variation and Conditional Use Order applications.
- 8.2.6 The Development Review Officer shall perform other such duties as described or implied elsewhere in this Zoning Regulation or required by the Land Authority.
- 8.2.7 A person who is unsatisfied with a decision or order of the Development Review Officer may request the Land Authority to review the decision or order by written notice within fourteen (14) days after the person receives the decision or order.
- 8.2.8 After giving the person a reasonable opportunity to be heard, the Land Authority may confirm, vary, substitute or cancel the order or decision.



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8.3 Entry for Inspection and Other Purposes

8.3.1 The Development Review Officer may, after giving reasonable notice to the owner or occupier or interest holder of the land or a building or other structure to be entered:

- a) enter the land, building or structure at any reasonable time for the purpose of administering or enforcing this Regulation;
- b) request that anything be produced to assist in inspection, remedy, or enforcement; and
- c) make copies of anything related to the inspection, remedy, or enforcement.

8.3.2 The Development Review Officer must display or produce on request identification showing his official capacity.

8.3.3 In an emergency or in extraordinary circumstances, the Development Review Officer need not give reasonable notice or enter at a reasonable time and may undertake inspection, remedy or enforcement activities referred to in Section 8.3.1 of this Regulation without the consent of the owner or occupant.

8.4 Variations to Regulation

8.4.1 The Development Review Officer may approve, with or without conditions, a minor variation not to exceed 10.00 percent (10%) allowable under this Regulation that governs the front, side, rear or any other yard or separation space standards.

8.5 Public Inspection of Applications

8.5.1 The Development Review Officer shall ensure that a Registry of Applications is maintained, and is made available to any interested person during normal office hours.

8.6 Maintenance and Inspection of the Regulation

8.6.1 The Development Review Officer shall:

- a) make available to the public during normal office hours copies of this Regulation and all subsequent amendments thereto;
- b) charge the specified fee for supplying to the public copies of this Regulation; and
- c) maintain a duplicate of the Registry of Applications and this Regulation, including all subsequent amendments thereto, at the Land Department office.



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9.0 RESPONSIBILITIES OF CHIEF AND COUNCIL

9.0.1 The Council is responsible for:

- a) the enactment of this Regulation;
- b) enforcing those provisions of the *OCN Land Code*, all enacted Land Laws and Regulations, where applicable;
- c) any amendments, thereto; and
- d) adoption of fee schedules for:
 - i) development permits;
 - ii) fines; and
 - iii) penalties.

10.0 DUTIES OF THE LAND AUTHORITY

10.0.1 The duties of the Land Authority are to:

- a) administer and enforce those provisions of the *OCN Land Code*, where applicable;
- b) approve or reject proposed Conditional Use Order application;
- c) approve or reject Variation Order applications;
- d) approve or reject Subdivision Application applications; and
- e) recommend to Chief and Council to adopt:
 - i) fee schedule for development permits;
 - ii) schedules for fines;
 - iii) penalties; and
 - iv) any proposed amendment to this Regulation.

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11.0 DUTIES OF THE INTERSET HOLDER OR DEVELOPER

11.0.1 Neither the granting of a development permit nor the approval of the drawings and specifications or the inspections made by the Development Review Officer shall in any way relieve the owner of the responsibility of complying with the Regulations of any relevant Land Laws of the OCN.

11.0.2 The interest holder or developer shall:

- a) permit the Development Review Officer to enter any building or premises for the purpose of administering or enforcing this Regulation at all reasonable times and with the consent of the owner in accordance with Section 8.3 of this Regulation;
- b) after the development application has been approved and the permit issued, notify the Development Review Officer and obtain his/her approval before doing any work at variance with the approved documents filed; and
- c) be responsible for obtaining, where applicable, other permits or approvals required in connection with the proposed work.

12.0 DEVELOPMENT PERMIT APPLICATION AND SUBMISSION

12.1 General Conditions

12.1.1 An application for a development permit shall not be considered to have been received until the applicant has submitted:

- a) all relevant information required pursuant to this Section of this Regulation;
- b) any information specifically required pursuant to the applicable Zoning District; and
- c) the appropriate fee.

12.1.2 The Development Review Officer may consider an application if the development is of such a nature as to enable a decision to be made on the application without all of the information required.

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- 12.1.3 The Development Review Officer may require an applicant to submit such additional information to consider necessary to verify the compliance of the proposed use or development with the standards within this Zoning Regulation.
- 12.1.4 A development permit for an accessory building cannot be issued unless a development permit for the main building has also been issued.
- 12.1.5 The approval of any application, drawings, or the issuing of a development permit shall not prevent the Development Review Officer from:
- requiring the correction of errors to be remedied; and
 - prohibiting the development from being carried out, when the same is in violation of this Regulation.
- 12.1.6 Where an application for a development permit is determined to contain incorrect information, no development permit shall be issued until the applicant corrects such information.
- 12.1.7 Any development permit issued on the basis of incorrect information contained in the application shall be invalid.
- 12.1.8 Unless otherwise specified in this Regulation, all drawings submitted shall be drawn on substantial standard drafting material to a scale of not less than 1:100 or such other scale as the Development Review Officer may approve, and shall be fully dimensioned, accurately figured, explicit and complete.

12.2 Development Classes

- 12.2.1 The following classes of development are hereby established:

- Class A - No Development Permit Required; and
- Class B - Permitted and Conditional Uses.

12.3 Class A Development (No Development Permit Required)

- 12.3.1 No development permit is required under this Regulation for the developments listed below, in Section 12.3.3 provided that such developments shall comply with this Regulation.



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12.3.2 For a development listed below in Section 12.3.3 the Development Review Officer shall advise the applicant that no permit is required and return the submission, including any fees paid.

12.3.3 Developments exempted from applications are as follows:

- a) regular maintenance and repair of any development, provided it does not include structural alterations;
- b) private driveways which are accessory to a development;
- c) a fence, wall, or gate not exceeding 2.00 m. (6.56 ft.) in height;
- d) an accessory building that:
 - i) is less than 10.00 sq. m. (107.64 sq. ft.) in area;
 - ii) does not exceed 4.57 m. (15.00 ft.) or one storey in height; and
 - iii) is not considered a hazard by the Development Review Officer;
- e) an unenclosed deck or a deck enclosed by a rail or parapet wall and a wheelchair ramp, all of which having a floor less than 0.61 m. (2.00 ft.) above grade unless it is anchored to the building;
- f) landscaping where the existing grade and natural surface drainage pattern is not materially altered;
- g) the erection or placement of a temporary building, the sole purpose of which is incidental to the erection of a building for which a development permit has been granted, provided the temporary building is removed within thirty (30) days of substantial completion or as determined by the Development Review Officer;
- h) the following types of signs are exempt but this shall not relieve the interest holder in control of such signs from erecting and maintaining the signs in a safe and good condition:
 - i) signs of less than 0.60 sq. m. (6.46 sq. ft.) in area, advertising the sale, lease, or rent of property, premises, or buildings on that site;
 - ii) memorial signs or tablets of bronze, brass, stone or other non-combustible materials when built into or attached to the walls of a building or other structure provided such tablets bear only the name of the owner, the name and use of the building, the date of erection of the building or reading matter commemorating a person or event;





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- iii) traffic or regulating devices, legal notices, railway crossing, danger or other emergency signs;
- iv) one (1) real estate sign; and
- v) non-illuminated directional signs, each sign not to exceed 0.50 sq. m. (5.38 sq. ft.) in sign area; and
- i) when a change in land use is from one agricultural activity to another.

12.4 Class B Developments (Permitted and Conditional Uses)

12.4.1 The following information shall be submitted with an application for Class B (Permitted Use) developments:

- a) the address of land and buildings presently occupying the site, if any;
- b) the OCN Land Registry Number or other proof of interest as determined by the Development Review Officer;
- c) a legal description of the land on which the proposed development is to occur, by lot, block, subdivision and registered plan numbers, if applicable;
- d) the applicant's name, address and interest in the land;
- e) a sketch plan of the site, showing the location of the proposed development relative to the boundaries of the site;
- f) the description of the work to be performed with respect to:
 - i) change in current occupancy of land use; or
 - ii) description of proposed development or building operations;
- g) the identification of the scale of the development with respect to:
 - i) gross floor area of the development in square metres;
 - ii) area of the site covered in square metres;
 - iii) height of the structure in metres; and
 - iv) number of floors or storeys;



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- h) if required by the Development Review Officer, a site plan at a minimum scale of 1:500, showing:
 - i) the location of sidewalks and walkways; where applicable, parking, loading, storage, outdoor service and display areas; and
 - ii) the location of fences, screening, retaining walls, trees, landscaping, and other physical features both existing and proposed in the site and adjoining boulevard, if any;
- i) the floor plans at minimum scale of 1:100, indicating all uses or occupancies, storage and garbage holding areas;
- j) the elevations and drawings, indicating sections and the bulk of buildings, at a minimum scale of 1:100;
- k) number of parking and loading spaces required and provided; and
- l) if required by the Development Review Officer, a building location certificate.

12.5 Sign Developments

12.5.1 The following information shall be submitted, in duplicate, with an application for a development permit for a sign:

- a) the address and legal description of the land or building where the sign is to be erected;
- b) the applicant's name, address, telephone number and interest in the land;
- c) the name of the business or development where the signs is to be erected;
- d) to be erected, whether it is single business occupancy or multiple business occupancy development;
- e) on any private interest holder's property, will require a letter of permission from the interest holder, authorizing the applicant's sign development;
- f) will require two sets of working drawings, showing:
 - i) the overall dimensions of the sign, including all sign boxes and cabinets;



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- ii) a description or illustration of the copy to be displayed on the sign;
- iii) the method of illumination, if any;
- iv) the materials from which the sign is to be constructed; and
- v) the method used to support the sign and the type of wall construction if the sign is anchored to a building.

13.0 SPECIAL INFORMATION REGULATIONS

13.1 Slope and Soil Information

13.1.1 When an application is submitted for the development of a site abutting a watercourse or drain, the Development Review Officer may require:

- a) consultation with a certified Professional Engineer of Manitoba;
- b) information regarding the existing and proposed grades at 0.50 m. (1.64 ft.) contour intervals; and
- c) the final grades shall be to the satisfaction of the Development Review Officer.

13.1.2 Despite anything contained herein, the Development Review Officer may require a detailed engineering study of the soil conditions prepared by a certified Professional Engineer of Manitoba.

13.1.3 Prior to the issuance of a development permit or the construction of any development abutting a watercourse or drain. The engineering study shall contain evidence of:

- a) test borings;
- b) ground water piezometer test;
- c) slope indicators where necessary;
- d) identification of any sub-surface mining operations;
- e) river erosion analysis; and
- f) surface erosion analysis.





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13.1.4 The Development Review Officer may request that the certified Professional Engineer of Manitoba state in writing whether:

- a) foundation proposed for the development are designed with full knowledge of the soil conditions and the proposed siting of the development upon this site;
- b) the areas has unstable soil conditions; or
- c) to apply conditions to the development permit to prevent erosion and to stabilize soil conditions.

14.0 CONDITIONS ATTACHED TO A DEVELOPMENT PERMIT

14.0.1 The Development Review Officer may impose, with respect to a Permitted Use, such conditions as are required to ensure compliance with this Regulation.

14.0.2 The Land Authority may, with respect to a Conditional Use Order, impose such conditions it deems appropriate.

14.0.3 The Development Review Officer may, as a condition of issuing a development permit, require the applicant to make satisfactory arrangements for the supply of electric power, vehicular and pedestrian access, or any of the aforementioned, including payment of the costs of installation or constructing any such utility or facility by the applicant.

14.0.4 The Development Review Officer may, as a condition of issuing a development permit require that an applicant enter into an agreement, with the Land Authority, which shall be attached to and form part of such development permit, to do all or any of the following:

- a) to construct, or pay for the construction of, a public roadway required to give access to the development;
- b) to specify the location and number of vehicular and pedestrian access points to sites from public roadways;
- c) to install, or pay for the installation of, utilities that are necessary to serve the development, or pay the recovery costs of services which have already been installed; and/or
- d) to repair or reinstate, or to pay for the repair or reinstatement, to original condition, any street furniture, curbing, sidewalk, boulevard landscaping and tree planting which may be damaged or destroyed or otherwise harmed by development or building operations upon the site.



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15.0 ENFORCEMENT

15.1 Offenses

15.1.1 Any interest holder of land, or a building or a structure thereon, who, with respect to such land, building or structure, commits an offense if it:

- a) contravenes with this Regulation; or
- b) causes, suffers or permits a contravention of a development permit, agreement or this Regulation.

15.1.2 Any contractor, worker, or other person who constructs a building or structure, or makes an addition or alteration thereto, shall be deemed to have committed an offense if:

- a) a development permit is required but has not been issued or is not abiding with this Regulation; or
- b) it is contravening of a condition of a development permit.

15.2 Suspension or Revocation of the Development Permit

15.2.1 The Development Review Officer may suspend a development permit where:

- a) the applicant or interest holder fails to comply with the conditions of issuance of a permit; or
- b) any person undertakes or causes or permits any development on a site contrary to the terms or conditions of a permit.

15.2.2 Any person who undertakes, or causes or permits, any development on a site without a permit, or after a permit has been suspended, shall discontinue such development forthwith upon notice in writing issued by the Development Review Officer so requiring, and shall not resume such development unless a permit has been issued or the permit reinstated.

15.2.3 Upon suspension of a development permit, the Development Review Officer shall inform the Land Authority.

15.2.4 The Development Review Officer will prepare an issue sheet and submit all relevant information to the Land Authority for possible revoking of development permit.

15.2.5 After all information has been reviewed and presented, the Land Authority may revoke or reinstate the development permit.



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PART III
SPECIAL REQUIRMENTS

16.0 REZONING AMENDMENTS

16.1 Amendments to this Regulation

16.1.1 Any person applying to amend this Regulation shall:

- a) apply in writing to the Land Manager;
- b) furnish reasons in support of the application; and
- c) requesting that the Land Manager submit the application to the Land Authority.

16.1.2 Each amendment submitted shall have:

- a) proof of interest;
- b) the applicant's name, signature, address and interest in the property;
- c) all applicable fees paid in full for the proposed amendment including community consultation, but not limited to, all mapping, printing, reproduction, planning, engineering, legal, surveys and advertising costs; and
- d) a brief written statement by the applicant in support of the application, and the reasons for applying.

16.1.3 Upon evaluation and review of this Regulation, and that the Land Authority determines that there is a need for an amendment, the Land Authority shall ensure that they are in compliance with Section 16.2 and 16.3.

16.2 Reviewing and Processing of Amendments

16.2.1 Upon receipt of an application for an amendment, the Land Manager, upon consultation with the Development Review Officer shall:

- a) examine the proposed amendment and/or undertake an investigation to analyze the potential impact of the amendment on a Zoning District or other; and
- b) analyze the impact of an amendment and the following criteria shall be reviewed prior to submitting the proposed amendment to the Land Authority and Chief and Council:

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- i) ensure compliance comply with the *OCN Land Code* and *OCN Land Use Plan and Community Plan including Natural Resources* and any OCN Land Laws, and any amendments made thereafter;
 - ii) Determine compatibility with surrounding development in terms of land use function and scale of development;
 - iii) determine if it will there be traffic impacts;
 - iv) determine whether the land has any historic, cultural or social significance;
 - v) examine if it affect the stability, retention and rehabilitation of desirable existing uses, buildings, or both in the area;
 - vi) determine if there a necessity and appropriateness of the proposed Zoning District in view of the stated intentions of the applicant;
 - vii) determine what is the relationship to the documented concerns and opinions of area residents regarding the application;
 - viii) examine if there a change in market conditions, growth of the community and surrounding areas and uses within a particular Zoning District;
 - ix) identify what are the topographical, physical and natural features; and
 - x) determine if there are costs associated with amendment process.
- 16.2.2 Upon receipt of an application and payment of application fee, the Land Manager shall prepare an issue sheet for the Land Authority for their next regular scheduled meeting.
- 16.2.3 The Land Manager shall inform the applicant of the date, time and place for the Land Authority meeting, to review the application.
- 16.2.4 The applicant, if so desired, may make a presentation to the Land Authority regarding the proposed amendment.
- 16.2.5 The Land Authority, shall review all the information, then render a decision to:
- a) recommend to Chief and Council to start the amendment process of this Regulation;
 - b) request for more information before rendering a decision; or
 - c) deny the request to amend this Regulation.

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16.3 Process to Proceed with Amendment to this Regulation

- 16.3.1 Prepare an issue sheet and draft amendment for Chief and Council review and consideration.
- 16.3.2 Chief and Council shall render a decision to amend or deny request.
- 16.3.3 If a decision is to proceed with an amendment, consultation meeting with OCN members will be held. The following process shall be required:
- a) a public notice to be posted in at least three (3) different locations where OCN members frequent, thirty (30) days prior to the community consultation meeting;
 - b) to publish at least two (2) occasions, in the local newspaper and/or other media outlets; and
 - c) that the public notice shall include:
 - i) the date, time and place of the consultation meeting;
 - ii) the summary of the amendment;
 - iii) the applicants name and intent of amendment; and
 - iv) that any member may make representation at the consultation meeting.
- 16.3.4 The Chief and Council shall have an absolute majority of Council members in attendance at the community consultation meeting.
- 16.3.5 The Chief and Council shall appoint the Land Authority to facilitate the community consultation meeting and shall ensure that the community members have all relevant documentation.
- 16.3.6 All minutes for the consultation meeting shall be recorded.
- 16.3.7 All those wishing to speak at the consultation meeting shall be provided an opportunity to voice their opinion. Once everyone has been able to speak, the meeting shall be declared closed there shall be no further public input.

16.4 Approval or Denial of Amendment

- 16.4.1 On completion of the community consultation and consideration of the matter, Chief and Council shall reject or approve the Regulation amendment based on the facts presented, and the second draft of the amendment will be prepared.

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16.4.2 The third and final draft of the amendment will be presented to Chief and Council and:

- a) if approved, the documents shall be signed;
- b) the decision will be final and binding; and
- c) the applicant will be informed of the decision in writing.

16.4.3 In the event that the request for amendment has been denied, the applicant will be informed in writing stating the reason for the denial.

16.4.4 Notice shall be posted in the local newspaper of approval or denial of the amendment.

16.4.5 When the amendment has been approved and granted to the applicant, all costs relating to amendment process shall be paid in full prior to issuing a development permit.

16.4.6 The Land Department will be provided with an originally signed document.

16.2.7 The Land Authority shall implement the amendment.

17.0 **CONDITIONAL USE ORDERS**

17.1 **Application for Conditional Use Orders**

17.1.1 Any request for a Conditional Use shall be subject to the provisions of this Section.

17.1.2 An interest holder or new applicant may apply for a Conditional Use Order, listed in Part VI for each of the Zoning District.

17.1.3 An application for approval of a Conditional Use Order shall be filed with the Land Manager along with all relevant information and any fees due.

17.2 **Reviewing and Processing of Application for Conditional Use**

17.2.1 Upon receipt of an application for a Conditional Use Order, the Land Manager shall upon consultation with the Development Review Officer examine and analysis the impacts in relationship to:

- a) compliance with the *OCN Land Code* and *OCN Land Use Plan and Community Plan including Natural Resources* and any OCN Land Laws;
- b) compatibility with surrounding development in terms of land use function and scale of development;

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- c) the traffic impacts;
- d) the impacts on utility service, infrastructure, and public facilities such as recreational facilities and schools;
- e) right-of-ways or easement regulations;
- f) whether land has any historic, cultural or social significance;
- g) the effects on the stability, retention and rehabilitation of desirable existing uses, buildings, or both in the area;
- h) the documented concerns and opinions of area residents regarding the application;
- i) the groundwater and soil conditions;
- j) the topographical, physical and natural features; and
- k) any cost associated with amendment process.

17.2.2 Upon receipt of an application and payment of the application fee, the Land Manager shall prepare an issue sheet for the Land Authority for their next regular scheduled meeting.

17.2.3 In the event that a Conditional Use Order is required prior to the next regular scheduled Land Authority meeting any additional cost shall be borne by the applicant.

17.2.4 The Land Manager shall inform the applicant of the date, time and place of the scheduled Land Authority meeting, to review the application.

17.2.5 The Land Authority shall:

- a) review all information as presented;
- b) hear the applicant's presentation; and
- c) render a decision for approval, set conditions, call for community consultation or deny the application.

17.3 Decision Making Process

17.3.1 In the event that the Conditional Use Order applicant meets the criteria, the Land Authority shall approve the application and a development permit will be issued.

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- 17.3.2

The Land Authority may consider imposing conditions to ensure that the proposed development will not adversely impact the surrounding areas, these conditions prior to a development permit being issued, shall include:

a)

additional buffering measures such as increased yard setbacks, berms and fencing;

b)

performance standards dealing with such potential impacts as noise, odour and vibration;

c)

limiting the hours of operation;

d)

imposing regulations dealing with landscaping, outdoor lighting, refuse and storage areas, building design and architectural appearance; and

e)

the interest holder upgrading certain services such as roads and ditches.
- 17.3.3

Where the Land Authority has concerns and requires a community consultation process, the following will apply:

a)

a public notice to be posted in at least three (3) different locations where OCN members frequent, thirty (30) days prior to the community consultation meeting;

b)

notice will be published on at least two (2) occasions in the local newspaper and/or other media outlets;

c)

the public notice shall include:

i)

the date, time and place of the consultation meeting;

ii)

the summary of the Conditional Use;

iii)

the applicants name and intent of Conditional Use; and

iv)

that any member may make representation at the consultation meeting;

d)

the Land Authority will give a brief overview of the Conditional Use Order and will open the floor for questions, concerns or comments;

e)

all minutes for the consultation meeting shall be recorded; and

f)

all those wishing to speak at the consultation meeting shall be provided an opportunity to voice their opinion and once everyone has been able to speak, the meeting shall be declared closed there shall be no further public input.



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17.4 Approval or Denial of Conditional Use Order

- 17.4.1 On completion of the community consultation and consideration of the matter, the Land Authority shall reject or approve the Conditional Use Order based on the facts presented.
- 17.4.2 All costs incurred, must be paid in full prior to issuing a development permit for Conditional Use Order.
- 17.4.3 In the event that the application for a Conditional Use Order has been denied, the applicant shall be informed in writing with the reason for the denial.
- 17.4.4 All such decision shall be binding and is not subject to appeal.
- 17.4.5 The approval of the Land Authority shall expire and cease to have any effect if it is not acted upon within twenty-four (24) months of the date of the decision, unless it is renewed at the discretion of the Land Authority.

18.0 VARIATION ORDER

18.1 Application for Variation Order

- 18.1.1 Any person, may at any time apply for a Variation Order, if in their opinion they feel that this Regulation adversely affects them or their property rights.
- 18.1.2 An application for a Variation Order shall be filed with the Land Manager, along with any fees and information required by the Land Authority.

18.2 Reviewing and Processing of Application for Variation Order

- 18.2.1 Upon receipt of an application for a Variation Order, the Land Manager shall upon consultation with the Development Review Officer prepare a written report that assesses the merits and implications of the proposed application for submission to the Land Authority.
- 18.2.2 Upon receipt of an application and payment of the application fee, the Land Manager shall prepare an issue sheet for the Land Authority for their next regular scheduled meeting.
- 18.2.3 In the event that a Variation Order is required prior to the next regular scheduled Land Authority meeting any additional cost shall be borne by the applicant.





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- 18.2.4 The Land Manager shall inform the applicant of the date, time and place of the scheduled Land Authority meeting, to review the application.
- 18.2.5 The Land Authority upon review of the Variation Order, may approve, deny or request for community consultation meetings to be held.
- 18.2.6 In the event that in the opinion of the Land Authority that community consultation is required the following method of consultation shall be considered:
- a) for a minor variation then a notice shall be published in the local newspaper requesting community members to express their concerns or comments;
 - b) an information booth with questionnaire may be conducted; or
 - c) the process outlined in Section 17.2.4 and 17.2.5 shall be followed.

18.3 Approval or Denial of Variation Order

- 18.3.1 On completion of all reviews the Land Authority shall reject or approve the Variation Order based on the facts presented.
- 18.3.2 All costs incurred, must be paid in full prior to issuing a development permit for the Variation Order.
- 18.3.3 In the event that request for the Variation Order has been denied, the applicant shall be informed in writing the reason for the denial.
- 18.4.4 All such decisions shall be binding and are not subject to appeal.
- 18.4.5 The approval of the Land Authority shall expire and cease to have any effect if it is not acted upon within twenty-four (24) months of the date of the decision, unless it is renewed at the discretion of the Land Authority.

19.0 SUBDIVISIONS

19.1 Application for Subdivisions

- 19.1.1 A new subdivision planned for OCN, shall require the coordinator of the project to file an application with the Land Authority for a development permit, including any applicable fees.

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19.2 Reviewing and Processing of an Application for a Subdivision

19.2.1 Prior to submitting the application of a Subdivision for review and approval by the Land Authority, the Land Manager shall consult with the Development Review Officer regarding the following information which is included with the application:

- a) conceptual feasibility study;
- b) site and development plan;
- c) engineering plans/geotechnical investigation, where applicable;
- d) environmental assessments;
- e) buffering zone requirement along with open space, setbacks, berms and fencing;
- f) performance standards dealing with such potential impacts as noise, odour and vibration;
- g) imposing design and site regulations including landscaping, outdoor lighting, refuse and storage areas, and building design and architectural appearance;
- h) the interest holder upgrading the infrastructures such as road, ditches, culverts, water and sewer, etc.;
- i) compatibility with surrounding development in terms of the land use function and the scale of development;
- j) the traffic impacts;
- k) the impacts on utility service, infrastructure, and public facilities such as recreational facilities and schools;
- l) right-of-ways or easement regulations;
- m) whether land has any historic, spiritual, cultural or social significance;
- n) groundwater and soil conditions; and
- o) topographical, physical and natural features.

19.2.2 The Land Manager shall prepare a written report that assesses the merits, environmental requirements, feasibility and implications of the proposed Subdivision for submission to the Land Authority.

19.2.3 The Land Authority upon review of the Subdivision application, may approve, deny or request for community consultation meetings to be held.

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19.2.4 In the event that, in the opinion of the Land Authority, community consultation is required the following methods of consultation shall be considered:

- a) a notice shall be published in the local newspaper requesting community members to express their concerns or comments;
- b) an information booth with questionnaire will be conducted; or
- c) the process outlined in Section 17.2.4 and 17.2.5 shall be followed.

19.3 Approval or Denial of a Subdivision

19.3.1 On completion of all reviews the Land Authority shall deny or approve, with or without conditions, the proposed Subdivision based on the facts presented.

19.3.2 All costs incurred, must be paid in full prior to issuing a development permit for a Subdivision approval.

19.3.3 In the event the application for a Subdivision has been denied, the applicant shall be informed in writing the reason for the denial.

19.3.4 All such decision shall be binding and are not subject to appeal.

19.3.5 The approval of the Land Authority shall expire and cease to have any effect if it is not acted upon within twenty-four (24) months of the date of the decision, unless it is renewed at the discretion of the Land Authority.

**PART IV
GENERAL DEVELOPMENT REGULATIONS**

20.0 APPLICABILITY

20.0.1 The General Development Regulations apply to any development on any site, irrespective of the Zoning District in which it is located.

21.0 YARDS

21.0.1 All yards shall be keep free from refuse, rubbish, waste or litter to a reasonable standard.

21.0.2 The areas are to be in a good and tenantable state of repair, fair wear and tear.

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21.1 Yards on Corner Lots and Through Lots

21.1.1 In the case of a corner lot, the front yard shall be the yard abutting the front lot line.

**22.0 OBJECTS PROHIBITED OR RESTRICTED IN A
RESIDENTIAL ZONING DISTRICT**

22.0.1 No person shall keep in any part of a site in any Residential Zoning District:

- a) any commercial vehicle, loaded or unloaded, of a maximum weight exceeding 6,804.00 kg. (15,000.00 lb.) gross vehicle weight;
- b) any object or chattel which, in the opinion of the Development Review Officer or the Land Authority, is unsightly or tends to adversely affect the amenities of the area; and
- c) any aboveground or belowground bulk fuel storage facilities.

23.0 FENCES

23.1 Residential Zoning Districts

23.1.1 A fence in a Residential Zoning District shall not include electric fences or barbed wire fences.

23.2 Other Zoning Districts

23.2.1 A fence in any other Zoning District, excluding AG: Agricultural Zoning District:

- a) shall not include electric fences or barbed wire fences except in the case of a Commercial and Industrial Zoning District where the top 0.60 m. (2.00 ft.) of the fence can be barbed wire for security purposes; and
- b) shall not be higher than:
 - i) 1.22 m. (4.00 ft.) in a required front yard; and
 - ii) 2.00 m. (6.56 ft.) in a required side or rear yard.

23.2.2 Notwithstanding the above, the maximum height of a fence located on a public or private education service site, utility service site or public park shall be 3.05 m. (10.00 ft.), excepting chain link fences for which there shall be no height limitation.



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- 23.2.3 Notwithstanding the above, in any Industrial and Commercial Zoning District the maximum height of a fence located in a rear yard shall be 2.40 m. (7.90 ft.).
- 23.2.4 Notwithstanding the above, the permitted height of a fence can be increased or decreased at the discretion of the Development Review Officer to reflect the grade of surrounding properties.

24.0 ACCESSORY USES AND BUILDINGS

24.1 General Regulations

- 24.1.1 Accessory developments are permitted when accessory to a Permitted Use.
- 24.1.2 Accessory developments are conditional when accessory to a Conditional Use.
- 24.1.3 Where any building or structure on a site is attached to a principal building on the site by a roof, an open or enclosed structure above grade, a floor or a foundation which is above grade, or any structure below grade allowing access between the buildings such as a parking garage or a corridor or passageway connecting the buildings, it is a part of the building and is not an accessory building.
- 24.1.4 No accessory building or structure shall be constructed on any site prior to the time of construction of the principal building to which it is accessory.
- 24.1.5 No accessory building or structure shall be used as a dwelling unit.

24.2 Accessory Buildings in Non-Residential Zoning Districts

- 24.2.1 Accessory developments shall be subject to the regulations for the Zoning District.
- 24.2.2 Notwithstanding Section 23.2.1 above, the maximum height of an accessory development on a site which abuts a site in a Residential Zoning District shall not be greater than the height of the principal buildings permitted in the abutting Residential Zoning District.

24.3 Accessory Buildings in Residential Zoning Districts

- 24.3.1 In a Residential Zoning District, accessory buildings and structures shall be located on a site as follows:
- a) where the accessory building is attached to a main building, it shall be subject to, and shall conform to, all standards within this Regulation, applicable to the main building; and

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- b) where the accessory building is detached from the principal building, it shall not be located closer than 3.00 m. (9.84 ft.) clear of all projections to the principal building, nor shall it be located closer to a public roadway than the front wall of the principal building.

25.0 MULTIPLE USES ON ONE LOT

- 25.0.1 Where any land or building is used for more than one purpose, all provisions of this Regulation relating to each use shall be satisfied.
- 25.0.2 Where there is a conflict such as in the case of site area or front yard standards, the more restrictive or stringent standards will apply.

26.0 LIGHTING OF SITES

- 26.0.1 Outdoor lighting for any development:
 - a) shall be low-glare in nature and located and arranged so that no direct rays of light are directed at any adjoining properties, or interfere with the effectiveness of any traffic control devices; and
 - b) if ground mounted, the maximum height shall be 10.67 m. (30.00 ft.).

27.0 HEIGHT

- 27.0.1 In determining whether a development conforms to the maximum height permissible in any Zoning District, the following features shall not be considered for the purpose of height determination: chimney stacks, steeples, belfries, domes or spires, monuments, elevator housings, roof stairway entrances, water or other tanks, ventilating equipment, skylights, fire walls, receiving or transmitting structures, masts, flag poles, clearance markers or other erections which are considered to be similar by the Development Review Officer.

28.0 ACCESS TO SITES

- 28.0.1 All access locations and curb crossings shall require the approval of the Development Review Officer.
- 28.0.2 Permits for access off of a provincial road, the applicant will require a permit for:
 - a) developments adjacent to Provincial Trunk Highways shall be required from the Manitoba Highway Traffic Board; and

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- b) developments adjacent to Provincial Roads as well as all Provincial Access Roads and Main Market Roads shall be required from Manitoba Transportation and Government Services.

28.0.3 Any application required for a permit listed in Section 28.0.2 shall be coordinated by the Lands Department and any fees associated in issuing such permit shall be incurred by the applicant.

29.0 HARD SURFACING OF PARKING AND LOADING AREAS

29.0.1 The Development Review Officer may require every off street parking and loading space provided or required in any Commercial Use Class shall:

- a) be hard surfaced such as asphalt or concrete if such area lies in front of the principal building; and
- b) if the access thereto, is hard surfaced such as asphalt if the access is from a public roadway which is hard surfaced.

29.0.2 Any area at the rear of the principal building provided or required for off-street parking and loading space in any Commercial Use Class need not be hard surfaced, but shall be of such a surface that will minimize the carrying of dirt or foreign matter onto the public roadway.

30.0 LANDSCAPING

30.0.1 This Section deals with landscaping requirements for Residential (except for single family dwellings, two family dwellings, mobile home dwellings and cottage dwellings), Commercial, Industrial, Basic Service and Community, Educational, Recreational and Cultural Service Use Classes.

30.0.2 A landscaping plan is required and no landscaping work shall be commenced unless the landscaping plan is approved by the Development Review Officer.

30.0.3 A landscaping plan shall contain the following information for the site:

- a) all physical features, existing or proposed, including vegetation, berm contours, walls, fences, outdoor furniture and fixtures, surface utilities, and paving; and
- b) all shrubs and trees, whether existing or proposed, labelled by their common name, botanical name, and size.

30.0.4 The Development Review Officer may consider an application if, in his/her opinion, the development is of such a nature as to enable the decision to be made on the application without all of the information.

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- 30.0.5 In the event that planting material required in an approved development is inappropriate or fails to survive, the Development Review Officer may allow or require alternative materials to be substituted.
- 30.0.6 Where landscaping is required as part of any Commercial Use Class development, trees shall be provided on the basis of a minimum one tree for each 45.00 sq. m. (484.59 sq. ft.) of any required yard at grade.
- 30.0.7 All required yards and all open spaces on Commercial and Industrial Use Class developments, excluding parking spaces, on-site circulation, outdoor storage, display and service areas, shall be landscaped in accordance with the landscaping plan and this shall include appropriate screening of utility facilities.
- 30.0.8 All plant material required shall be hardy to the location on the site where they are planted. The horticultural standards of the Canadian Nursery Trades Association shall be used as a reference in selecting plants.
- 30.0.9 For Commercial Use Class developments, deciduous trees shall be at least 63.00 mm. (2.50 in.) calliper when planted and evergreen trees shall have a minimum height of 2.50 m. (8.20 ft.) when planted.

30.1 Landscaping for Parking and Storage Areas

- 30.1.1 Where off-street parking for fifty (50) or more vehicles is provided at grade on a site, there shall be landscaped open space within the parking area:

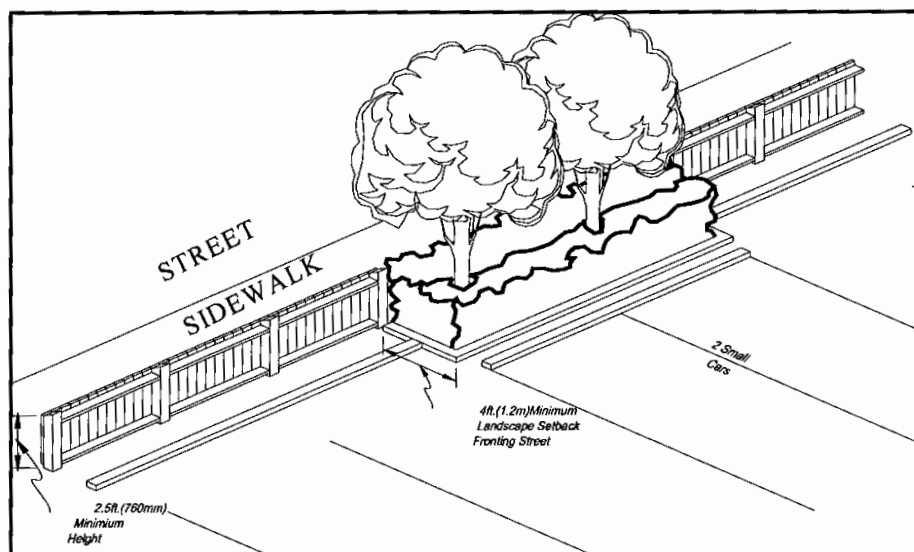


Figure 11. Parking



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- a) shall provide the minimum amount of 1.50 sq. m. (16.15 sq. ft.) for each parking space;
 - b) the required landscaping shall not be located in just one area; and
 - c) shall be placed within the parking area so as to break up large areas of parking and to provide visual relief.
- 30.1.2 A parking area having eight (8) or more parking spaces and which is visible from an abutting site in a Residential Zoning District shall be fenced or have a screen planting and the location, length, thickness and height of such fence or screen planting shall be in accordance with the landscaping plan.
- 30.1.3 A garbage collection area, an open storage area, or an outdoor service area, which is visible from an abutting site in a Residential Zoning District, or from a public roadway other than a lane, shall:
- a) be fenced or have a screen planting;
 - b) identify the location, length, thickness and height of such fence or screen planting shall be in accordance with the landscaping plan; and
 - c) have such fence or screen planting be maintained to provide effective screening from the ground to a height of 1.80 m. (5.91 ft.).

31.0 MOVING OF STRUSTURES

- 31.0.1 No interest holder shall move any structure or part thereof off the property to any other location within OCN unless that structure or part is made to conform to the provisions of this Regulation applicable to the Zoning District to which it is to be moved.
- 31.0.2 Before moving a building or portion to a new location, the interest holder shall enter into a permit with the OCN containing an undertaking of the owner to pay all damages arising out of the move and such other terms and conditions as a Development Review Officer deems necessary.
- 31.0.3 Upon completion of removal of a building from a site:
- a) the old foundation shall be removed;
 - b) any excavation shall be filled,
 - c) the ground shall be leveled; and
 - d) the site shall be put in a safe condition to the satisfaction of the Development Review Officer.

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32.0 PARKING

32.1 General

32.1.1 Provision shall be made for off-street vehicular parking or garage spaces in accordance with the regulations and standards contained in this Section of this Regulation, see Table 32.1.1 Off Street Parking Regulation on the next page, when there is any development such as:

- a) new proposed development, including a change of use of existing development;
or
- b) an existing development is enlarged or increased in capacity.

33.0 OFF STREET LOADING

33.0.1 When any new development is proposed including a change of use of existing development, or when any existing development is, in the opinion of the Development Review Officer, substantially enlarged or increased in capacity, off-street vehicular loading and unloading spaces shall be provided.

33.0.2 Loading and unloading spaces shall be of adequate size and with adequate access, to the satisfaction of the Development Review Officer, to accommodate the types of vehicles which will be loading and unloading, without those vehicles projecting into a public roadway.

34.0 SIGNS

34.1 General

34.1.1 No person shall erect a sign without first obtaining a permit from the Lands Department.

34.1.2 Where provisions of this Regulation are inconsistent with the standards respecting signs on or near public highways made or administered by the Manitoba Department of Transportation & Government Services, the more restrictive regulations shall apply.

34.1.3 Signs are considered accessory uses.

34.1.4 No sign shall be erected, operated, used or maintained which:

- a) due to its position, shape, colour, format or illumination obstructs the view of, or may be confused with, an official traffic sign, signal or device, as determined by the Development Review Officer;



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TABLE 32.1.1
Off Street Parking Regulation

Use Class	Number of Parking Spaces Required
Residential and Residential-Commercial Related Use Classes	
Bed and Breakfast Home	1.00/Sleeping Accommodation
Institutional Residence	1.00/each 2 Dwelling or Sleeping Units
Mobile Home Dwelling	1.00/Dwelling Unit
Multiple Family Dwelling	1.20/Dwelling Unit
Single Family Dwelling	1.00/Dwelling Unit
Semi-Detached Dwelling	1.00/Dwelling Unit
Townhouse Dwelling	1.20/Dwelling Unit
Two Family Dwelling	1.00/Dwelling Unit
Commercial Use Classes	
Hotel and Motel	1.00/Guest Room or Sleeping Unit
Eating and Drinking Establishment	1.00/4 Seats or 1.00/9.29 sq. m. (100.00 sq. ft.) of floor area, whichever is greater
Convenience and General Retail Stores	1.00/18.60 sq. m. (200.00 sq. ft.) of floor area
All Other Commercial Establishments	1.00/23.20 sq. m. (250.00 sq. ft.) of floor area
Industrial Use Classes	
All Industrial Establishments	1.00/92.90 sq. m. (1,000.00 sq. ft.) of floor area or 1.00/5 employees, whichever is greater
Agricultural Use Classes	
Agri-Business and Agricultural Implement Sales and Service Establishments	1.00/92.90 sq. m. (1,000.00 sq. ft.) of floor area or 1.00/5 employees, whichever is greater
Public Interest Use Classes and Community, Educational, Recreational and Cultural Service Use Classes	
Indoor Participant Recreation Service, Religious Assembly, Outdoor Participant Recreation Service, Private Club, Public Library and Cultural Exhibit, and Community Recreation Service	1.00/5 Seating spaces or 3.05 m. (10.00 ft.) of bench space. Where there are no fixed seats, 1.00/each 9.29 sq. m. (100.00 sq. ft.) of floor area devoted to the assembly room floor area
Extended Medical Treatment Service	2.00/Bed
Public and Private Education Service	1.50/Classroom, plus 1.00/each 9.29 sq. m. (100.00 sq. ft.) of floor area devoted to public use
Government Service	1.00/51.10 sq. m. (550.00 sq. ft.) of floor area
Child Care Service	1.00/2 Employees
Funeral Service	1.00/5 Seating places



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- b) displays lights resembling the flashing lights usually associated with danger or those used by police, fire, ambulance and other emergency vehicles;
- c) allows a swinging motion; and
- d) is located on a public right-of-way or sidewalk.

34.2 Sign Regulations

- 34.2.1 Quality, aesthetic character, and finishing of sign construction shall be to the satisfaction of the Land Authority.
- 34.2.2 For the purpose of this Section, where a lot is occupied by more than one business, each business shall be considered a separate business.
- 34.2.3 On-Site Sign shall be developed in accordance with Table 34.1.1, list on the next page.

35.0 EXCAVATION, STRIPPING AND GRADING

- 35.0.1 For the purpose of this Section, excavation shall mean excavation other than for construction or building purposes, including but not limited to, sand and gravel mining, top soil stripping, and construction of artificial bodies of water.
- 35.0.2 A person wishing to excavate, strip or grade land shall provide the following details in the application:
 - a) the location and area of the site on which the excavation, stripping or grading is to take place;
 - b) the existing land use and vegetation;
 - c) the type and dimensions of the excavation to be made, and the effect on existing drainage patterns; and
 - d) the condition in which the excavation is to be left when the operations is complete, or the final disposition to be made of the area from which the topsoil is to be removed, including the action which is to be taken for restoring the condition of the surface of the land to be affected, and for preventing, controlling or lessening the creation of erosion or dust from the land.



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TABLE 34.1.1
On-Site Signage Regulations

Use Class	Type of Sign	Maximum Sign Area	Maximum Sign Height
Residential and Residential-Related Use Classes	Identification Sign	0.74 sq. m. (8.00 sq. ft.)	Max. 10.67 m. (35.00 ft.)
	Real Estate Sign	1.49 sq. m. (16.00 sq. ft.)	Max. 6.10 m. (20.00 ft.)
Agricultural and Natural Resource Use Classes	Identification Sign	2.97 sq. m. (32.00 sq. ft.)	Max. 10.67 m. (35.00 ft.)
Commercial and Industrial Use Classes	Sign Attached to a Building	The total sign area per business shall not exceed 20.00 percent of the building face for each business (with only the wall of a building which faces a street being eligible), to a maximum of 9.29 sq. m. (100.00 sq. ft.) for single occupancy and a combined maximum of 27.87 sq. m. (300.00 sq. ft.) for multiple occupancy	Max. 10.67 m. (35.00 ft.)
	Ground Sign	9.29 sq. m. (100.00 sq. ft.) per business to a maximum total sign area per site of 18.58 sq. m. (200.00 sq. ft.) for multiple occupancy	Max. 10.67 m. (35.00 ft.)
	If both Attached and Ground Signs are used	The maximum combined total sign area shall not exceed 13.94 sq. m. (150.00 sq. ft.) shall apply for single occupancy sites and 37.16 sq. m. (400.00 sq. ft.) for multiple occupancy sites of three or more businesses	Max. 10.67 m. (35.00 ft.)
Public Interest Use and Community, Educational, Recreational and Cultural Service Use Classes	Ground Sign and/or Sign attached to a building	2.32 sq. m. (25.00 sq. ft.) when abutting a Residential Use Class development and 4.65 sq. m. (50.00 sq. ft.) in other Zoning Districts	Max. 10.67 m. (35.00 ft.)



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35.0.3 The Development Review Officer shall consider every application for a permit to excavate land, and shall not issue a permit unless satisfied that:

- a) the operation will be carried out so as to create a minimum of dust and environmental disturbance; and
- b) the operation is one which, in the opinion of the Development Review Officer, is reasonable necessary for the use and development of the land in question.

35.0.4 The Development Review Officer may require as a condition of issuing a permit to excavate land, that the applicant take the precautions and follow the methods prescribed by the Development Review Officer for the prevention or control of dust or any other nuisance caused by the proposed operation, and for the reclamation of the site if required.

36.0 DEVELOPMENT RESTRICTED

36.1 Noxious or Offensive Uses

36.1.1 Nothing in this Regulation, or in a development permit, approval or a Conditional Use Order, Variation Order or other approval issued under this Regulation, shall be construed as authorization for the carrying out of any activity that is a nuisance due to noise, odour, emission, vibration or other cause.

36.2 Land Unsuitable for Development

36.2.1 No buildings or structures shall be built in an area that has been identified either by the Land Authority or provincial or federal government agencies as being subject to flooding by a 100 year flood, unless the development proponent demonstrates to the satisfaction of the Land Authority that measures will be taken to protect the development from flood damage.

36.2.2 Where development is proposed in an area that, in the opinion of the Development Review Officer, may be subject to flooding due to snowmelt or heavy rainfall events, the interest holder or development proponent may be required to provide additional measures, including the provision of sufficient fill around the building, to provide an additional measure of protection from flood damage.

36.2.3 No building or structure shall be built in an area that is subject to erosion, bank instability, landslide, subsidence, is marshy or unstable, or is otherwise hazardous or unsuitable by virtue of its soil or topography, unless it is demonstrated to the satisfaction of the Land Authority that proper measures will be taken to deal with the unsuitability or hazard.

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36.3 Dwelling Setbacks

- 36.3.1 No dwelling unit shall be located within 402.34 m. (1,320.00 ft.) of the boundary of any active waste disposal ground.
- 36.3.2 No dwelling unit shall be located within 457.20 m. (1,500.00 ft.) of the boundary of a public sewage lagoon.
- 36.3.3 No dwelling unit shall be located within 15.24 m. (50.00 ft.) from the edge of a right-of-way established for the transmission of high-pressure natural gas or the transmission of hydro electricity in excess of 100 kilovolts.
- 36.3.4 No dwelling unit shall be located within 30.48 m. (100.00 ft.) from the edge of a railway right-of-way.
- 36.3.5 No dwelling unit or farm building shall be located within an area that has been designated by the Land Authority as a high or medium quality aggregate area, unless the site has been reviewed and a recommendation provided that would allow development to proceed.
- 36.3.6 No dwelling unit shall be located within 152.40 m. (500.00 ft.) from any active Natural Resource Development Use Class development.
- 36.3.7 Subject to review by the Development Review Officer, no incompatible development shall take place within 152.40 m (500.00 ft.) of a Cultural, Spiritual or Traditional area.

36.4 Side Yard Exceptions

- 36.4.1 For the purpose of side yard standards, the following dwelling units that have common party walls shall be considered as one building occupying one site:
- a) Two Family Dwellings;
 - b) Townhouse Dwellings; and
 - c) Multiple Family Dwellings.
- 36.4.2 Side yard standards shall not apply along the common party walls.

36.5 Hazardous Materials Storage

- 36.5.1 No commercial-related or industrial-related Bulk Storage Facility, Agricultural Crop Protection Warehouse or Agricultural Product Storage shall be located within:



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- a) 804.65 m. (2,640.00 ft.) of a Residential Zoning District;
- b) 304.80 m. (1,000.00 ft.) of a building used for human occupancy; and
- c) 91.44 m. (300.00 ft.) of the edge of the rights-of-way of Provincial Trunk Highways, Provincial Roads.

36.6 Land Drainage

- 36.6.1 A development permit shall be required for any drainage works undertaken on OCN Lands, where it is proposed to alter or divert a watercourse.
- 36.6.2 Notwithstanding any other provision of this Regulation, the Land Authority may refuse a development permit:
- a) for, or prohibit, any drainage works to be undertaken on OCN Lands where it has been determined by the Development Review Officer, that such works would create an adverse effect on adjacent lands; or
 - b) where adjacent drains are insufficient to accommodate the added runoff.

**PART V
SPECIAL LAND USE REGULATIONS**

37.0 APPLICABILITY

- 37.0.1 The Special Land Use Regulations apply to the uses listed irrespective of the Zoning District in which they are located.
- 37.0.2 Where these regulations appear to be in conflict with the Zoning District regulations in which the use is either a Permitted or a Conditional Use, the Special Land Use Regulations shall take precedence and shall be applied in addition to the regulations in the Zoning District.

38.0 VEHICULAR ORIENTED USES

38.1 Applicability

- 38.1.1 Developments in the following Use Classes shall comply with the special regulations of this Section:

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- a) Drive-in Food Services;
- b) Gas Bars;
- c) Service Stations; and
- d) Rapid Drive-Through Vehicle Services.

38.2 Development Regulations

- 38.2.1 Vehicular-oriented uses shall be located only where the Land Authority is satisfied that the development will not adversely affect the functioning of the surrounding public roadway.
- 38.2.2 The minimum frontage shall be 30.48 m. (100.00 ft.).
- 38.2.3 Service Stations and Rapid Drive-Through Vehicle Services shall have a minimum site depth of 30.48 m. (100.00 ft.).
- 38.2.4 For Drive-In Food Services, and other developments having a drive-up service window:
- a) a minimum of six (6) in-bound queuing spaces shall be provided for vehicles approaching the drive-up service window; and
 - b) one (1) out-bound queuing space shall be provided on the exit side of each service position and this space shall be located so as not to interfere with service to the next vehicle.
- 38.2.5 For Rapid Drive-Through Vehicle Services:
- a) a minimum of five (5) in-bound; and
 - b) a minimum of three (3) out-bound queuing spaces shall be provided for each service bay.
- 38.2.6 All queuing spaces for Drive-In Food Services and Rapid Drive-Through Vehicle Services:
- a) shall be a minimum of 5.49 m. (18.00 ft.) long and 3.05 m. (10.00 ft.) wide; and
 - b) queuing lanes shall provide sufficient space for turning and manoeuvring.



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38.2.7 Gas Bars and Service Stations shall adhere to the following additional regulations:

- a) all pump islands, above ground tanks, and underground storage tanks shall be located at least 6.10 m. (20.00 ft.) from any boundary of the site, parking area on the site, or laneways intended to control traffic circulation on the site;
- b) refuelling areas are not permitted in a required parking area; and
- c) a canopy over a pump island may extend to within 3.05 m. (10.00 ft.) of the boundary of the site.

39.0 HOME INDUSTRIES

39.0.1 A Home Industry shall comply with the following regulations:

- a) the Home Industry shall be carried out in a building accessory to a dwelling unit and shall not exceed a floor area of 92.90 sq. m. (1,000.00 sq. ft.);
- b) the selling of goods related to the Home Industry is allowed;
- c) the character and scale of the Home Industry shall not create offensive or objectionable impacts on any adjoining properties; and
- d) outside storage of goods and materials is allowed, subject to the following:
 - i) the storage shall be located to the rear of a line adjacent to and parallel with the front wall of the building;
 - ii) the storage area shall be fenced or screened from public view to the satisfaction of the Development Review Officer; and
 - iii) the storage shall not project above the height of the fence or screening.

39.0.2 Notwithstanding Section 34.0 of this Regulation, the Home Industry may have one identification sign:

- a) with a maximum area of 0.75 sq. m. (8.00 sq. ft.); and
- b) that indicates the name of the occupant and/or Home Industry of the occupant provided the sign is attached to and parallel with the wall of the principal or accessory building.



OCN ZONING REGULATION

39.0.3 In addition to the information requirements of Section 12.0 of this Regulation, each application for a development permit for the Home Industry shall:

- a) include a description of the use to be undertaken at the premise; and
- b) indicate where any materials, equipment or vehicles associated with the use are to be stored.

39.0.4 A permit for a Home Industry is not transferable to a new homeowner.

39.0.5 A new permit is required for the new homeowner.

40.0 HOME OCCUPATIONS

40.0.1 A Home Occupation shall comply with the following regulations:

- a) the Home Occupation shall not include social escort services, automotive service uses and tow-truck operations;
- b) there shall be no outdoor business activity, or storage of material or equipment associated with the home occupation;
- c) the Home Occupation shall not generate pedestrian or vehicular traffic, or parking, in excess of that which is characteristic of the Zoning District in which it is located; and
- d) the Home Occupation shall be owned by the member(s) of the family residing at the dwelling.

40.0.2 Notwithstanding Section 24.0 of this Regulation, the Home Occupation may have one identification sign:

- a) shall not exceeding 0.75 sq. m. (8.00 sq. ft.) in area; and
- b) that indicates the name of the occupant and/or Home Occupation of the occupant provided the sign is attached to and parallel with the wall of the principal or accessory building.

40.0.3 There shall be no mechanical or electrical equipment used which creates noise, or visible and audible interference in radio or television reception in adjacent dwelling units.



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- 40.0.4 The Home Occupation shall be operated as a secondary use only and:
- a) shall not change the principal character; or
 - b) external appearance of the dwelling unit involved, unless permitted by the Land Authority.
- 40.0.5 A Home Occupation within a dwelling unit or accessory building shall not exceed a maximum floor area of 37.16 sq. m. (400.00 sq. ft.).
- 40.0.6 The Home Occupation shall not be permitted if, in the opinion of the Development Review Officer:
- a) such use would be more appropriately located in a Commercial or Industrial Zoning District;
 - b) the regard for, among other matters, potential traffic generation; and
 - c) the potential interference with the residential character of the area.
- 40.0.7 In addition to the information requirements of Section 12.0 of this Regulation, each application for a development permit for the Home Occupation shall:
- a) include a description of the office use to be undertaken at the premise; and
 - b) indicate where any materials, equipment or vehicles associated with the office use are to be stored.
- 40.0.8 A permit for a Home Occupation is not transferable to a new homeowner.
- 40.0.9 A new permit is required for the new homeowner.

41.0 CHILD CARE SERVICES

- 41.0.1 A Child Care Service shall comply with the following regulations:
- a) the number of children within a child care service established as a secondary use within a dwelling unit shall not exceed twelve (12); and
 - b) a child care service shall not be a principal use of a building within Residential Zoning Districts.

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42.0 BED AND BREAKFAST HOMES

42.0.1 A Bed and Breakfast Home shall comply with the following regulations:

- a) there shall be no exterior display or advertisement larger than 0.75 sq. m. (8.00 sq. ft.) in area, provided that no sign shall be illuminated and any sign must be compatible with the residential character of the area;
- b) the Bed and Breakfast home shall not generate vehicular traffic or parking that is in excess of what is normally characteristic of the area;
- c) the Bed and Breakfast establishment shall be operated by a live-in owner as a secondary use only, have a maximum of six (6) accommodation units, and shall not change the principal residential character or external appearance of the dwelling unit; and
- d) meals shall be limited to the occupants of the dwelling unit and resident guests with no cooking facilities allowed in guest rooms.

42.0.2 In addition to the parking requirements for the primary use, one additional on-site parking space shall be provided for each accommodation unit.

42.0.3 Approved smoke alarms shall be required:

- a) in every sleeping room in the bed and breakfast home;
- b) in the common corridor of every storey or floor level, even if no sleeping accommodation is provided on that storey or floor level; and
- c) the smoke alarms are to be electrically hard wired to each other in cases where major renovations are to take place.

42.0.4 An approved 2.20 kg. (4.85 lb.) multi-purpose portable fire extinguisher shall be visibly mounted near the kitchen exit door, preferably the door leading directly outdoors.

42.0.5 All government health regulations shall apply.

43.0 NON-COMMERCIAL FARMS

43.0.1 A Non-Commercial Farm shall be located and developed on a site in such a manner that the keeping of animals does not interfere with the use and enjoyment of adjacent land uses.



OCN ZONING REGULATION

PART VI
ZONING DISTRICT REGULATIONS

44.0 RMU: RESIDENTIAL MIXED USE ZONING DISTRICT

44.1 General Purpose

- 44.1.1 To establish a Zoning District to accommodate a mix of residential housing types and associated or compatible uses.

44.2 Permitted Uses

Single Family Dwelling	Utility Service
Two Family Dwelling	Child Care Service
Bachelor Dwelling Units	Religious Assembly
Community Recreation Service and Club	Cemetery
Private and Public Education Service	Indoor Participant Recreation Service
Home Occupation	Outdoor Participant Recreation Service
Public Library and Cultural Exhibit	Public Parks
Protective and Emergency Service	Extended Medical Treatment
Cultural, Spiritual and Traditional Areas	

44.3 Conditional Uses

Mobile Home Dwelling	Health Service
Multiple Family Dwelling	Pawn Shop
Townhouse Dwelling	Personal Service Shop
Bed and Breakfast Home	Professional Office
Group Home	Tattoo Parlour
Institutional Residence	Non-Commercial Farm
Convenience Retail Store	Government Service
Eating and Drinking Establishment	Private and Public Club
Gas Bar	

44.4 Site Regulations for Single Detached Dwellings

Minimum Site Area	- 9,600 sq. ft.
Minimum Site Width	- 80.00 ft.
Minimum Front Yard	- 20.00 ft.
Minimum Rear Yard	- 20.0 ft.
Minimum Side Yard	- 5.00 ft.
Minimum Corner Side Yard	- 10.00 ft.
Maximum Site Coverage	- 40.00 percent
Maximum Building Height	- 35.00 ft.

44.5 Site Regulation for Bachelor Dwelling Units

Minimum Site Area	- 4,800 sq. ft.
Minimum Site Width	- 40.00 ft.
Minimum Front Yard	- 20.00 ft.
Minimum Rear Yard	- 20.00 ft.-
Minimum Side Yard	- 5.00 ft.
Minimum Corner Yard	- 10.00 ft.
Maximum Site Coverage	- 40 percent
Maximum Building Height	- 35.00 ft.



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44.6 Site Regulations for Two Dwellings

Minimum Site Area – 7,500 sq. ft.
Minimum Site Width – 70.00 ft.
Minimum Front Yard – 20.00 ft.
Minimum Rear Yard – 20.0 ft.
Minimum Side Yard – 5.00 ft.
Minimum Corner Side Yard – 10.00 ft.
Maximum Site Coverage – 40.00 percent
Maximum Building Height – 35.00 ft.

44.7 Site Regulation for Townhouse Dwellings

Minimum Site Area – 5,000 sq. ft.
Minimum Site Width – 50.00 ft.
Minimum Front Yard – 20.00 ft.
Minimum Rear Yard – 20.00 ft.-
Minimum Side Yard – 5.00 ft.
Minimum Corner Yard – 10.00 ft.
Maximum Site Coverage 60 percent
Maximum Building Height – 35.00 ft.

44.8 Site Regulations for Multiple Family Dwellings

Minimum Site Area -10,000 sq. ft for the 1st 4 units
1,000 sq. ft. for each addition dwellings
Minimum Site Width – 100.00 ft.
Minimum Front Yard – 25.00 ft.
Minimum Rear Yard – 25.0 ft.
Minimum Side Yard – 15.00 ft.
Minimum Corner Side Yard – 15.00 ft.
Maximum Site Coverage – 60.00 percent
Maximum Building Height – 45.00 ft.

44.9 Site Regulation for Other Uses

Minimum Site Area – 10,000 sq. ft.
Minimum Site Width – 100.00 ft.
Minimum Front Yard – 25.00 ft.
Minimum Rear Yard – 25.00 ft.-
Minimum Side Yard – 15.00 ft.
Minimum Corner Yard – 15.00 ft.
Maximum Site Coverage – 60 percent
Maximum Building Height – 35.00 ft.

44.10 Additional Regulations for Permitted and Conditional Uses

- A Home Occupation shall be developed in accordance with Section 40.0 of this Regulation.
- A Child Care Service shall be developed in accordance with Section 41.0 of this Regulation.
- A Bed and Breakfast Home shall be developed in accordance with Section 42.0 of this Regulation.
- In the case of Mobile Home Dwelling sites in a Mobile Home Park development:
 - the minimum site area shall be 5,000.00 sq. ft.; and
 - the minimum site width shall be 50.00 ft.
- In the case Commercial Uses, no parking, loading, trash collection, outdoor service or display areas shall be permitted within a required front or side yard. Loading, storage and trash collection areas shall be located to the rear or sides of the principal building and shall be screened from view from adjacent sites and public roadways.



OCN ZONING REGULATION

45.0 BMU: BUSINESS MIXED USE ZONING DISTRICT

45.1 General Purpose

- 45.1.1 To establish a Zoning District to accommodate a mix of commercial and industrial operations and associated or compatible uses.

45.2 Permitted Uses

Amusement Establishment	Indoor Participant Recreation Service
Animal Shelter and Veterinary Service	Limited Contract Service
Automotive and Equipment Repair Shop	Light Industry
Automotive and Recreational Vehicle Sales	Mobile Catering Food Service
Business Support Service	Motel
Cemetery	Non-Accessory Parking
Commercial Resort	Outdoor Amusement Establishment
Commercial School	Outdoor Participant Recreation Service
Convenience Retail Store	Pawn Shop
Convenience Vehicle Rentals	Personal Service Shop
Custom Manufacturing	Professional Office
Drive-In Food Service	Protective and Emergency Service
Eating and Drinking Establishment	Public Parks
Equipment Rental and Sales	Rapid Drive-Through Vehicle Service
Fleet Service	Religious Assembly
Funeral Service	Service Station
Gas Bar	Spectator Entertainment Establishment
General Contractor Service	Tattoo Parlour
General Retail Store	Transport Terminal
General Storage	Truck and Mobile Home Sales and/or Rentals
Government Services	Utility Services
Health Service	Warehouse Sales
Hotel	Cultural, Spiritual and Traditional Areas
Household Repair Service	
Single Family Dwellings Existing on the Enactment of these Zoning Regulations	

45.3 Conditional Uses

Multiple Family Dwelling	Agricultural Implement Sales and Services
Townhouse Dwelling	Agricultural Crop Protection Warehouse
Lodge	Agri-Business
Recycling Depot	Wayside Pit and Quarry
Tourist Campsite	Storage Compound
Bulk Storage Facility	Processing Use
General Industrial	Portable Asphalt Plans
Child Care Service	
Industrial Vehicle and Equipment Sales and/or Rentals	
Small Animal Breeding and Board Establishment	



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45.4 Site Regulations

Maximum Floor Area Ratio – 1.0
Minimum Site Width – 100.00 ft.
Minimum Front Yard – 25.00 ft.
Minimum Rear Yard – 25.00 ft.
Minimum Side Yard – 15.00 ft.
Minimum Corner Side Yard – 15.00 ft.
Maximum Building Height – 45.00 ft.

45.5 Additional Regulations for Permitted and Conditional Uses

- A Child Care Service shall be developed in accordance with Section 41.0.
- A Townhouse Dwelling or Multiple Family Dwelling shall be developed in accordance with Section 44.7 and 44.8, respectively of this Regulation.
- In the case Commercial or Industrial Uses, no parking, loading, trash collection, outdoor service or display areas shall be permitted within a required front yard. Loading, storage and trash collection areas shall be located to the rear or sides of the principal building and shall be screened from view from adjacent sites and public roadways. If the rear or sides about a Residential Mixed Use Zoning District or a Rural Residential Zoning District and are used for parking, an outdoor service, display area or storage area, they shall be screened from view from adjacent sites.
- In the case Commercial or Industrial Uses, a minimum yard of 50.00 ft. shall be required where a site abuts the lot line of a site in an existing Residential Mixed Use Zoning District or a Rural Residential Zoning District.
- All exposed building faces shall have consistent and harmonious exterior finishing materials to the satisfaction of the Development Review Officer.
- Buildings, structures and hedges adjacent to Provincial Truck Highways, Provincial Roads and Provincial Access Roads shall be setback in accordance with *The Highways Protection Act* and *The Highways and Transportation Act*.
- The siting and access for the following developments shall be to the satisfaction of the Development Review Officer who shall ensure that such developments do not prejudice the safety and transportation function of the public roadways:
 - Drive-In Food Service
 - Eating and Drinking Establishment
 - Rapid Drive-Through Vehicle Service
 - General Retail Store



OCN ZONING REGULATION

46.0 PUPA:PUBLIC USE AND PROTECTION AREAS ZONING DISTRICT

46.1 General Purpose

46.1.1 To establish a Zoning District to accommodate institutional, government or community services uses as well as areas that should be protected from incompatible developments.

46.2 Permitted Uses

Cemetery	Utility Service
Extended Medical Treatment Service	Child Care Service
Government Service	Religious Assembly
Private and Public Club	Indoor Participant Recreation Service
Private and Public Educational Service	Outdoor Participant Recreation Service
Public Library and Cultural Exhibit	Public Park
Protective and Emergency Service	Cultural, Spiritual and Traditional Areas
Community Recreation Service and Club	Wildlife Areas

46.3 Conditional Uses

Eating and Drinking Establishments	Professional Office
Funeral Service	Forestry Use
Spectator Entertainment Establishment	

46.4 Site Regulation

Minimum Site Area – 10,000 sq. ft.
Minimum Site Width – 100.00 ft.
Minimum Front Yard – 25.00 ft.
Minimum Rear Yard – 25.00 ft.
Minimum Side Yard – 15.00 ft.
Minimum Corner Side Yard – 15.00 ft.
Maximum Site Coverage – 50.00 percent
Maximum Building Height – 35.00 ft.

46.5 Additional Regulations for Permitted and Conditional Uses

- A Child Care Service shall be developed in accordance with Section 41.0.
- In the case Commercial Uses, no parking, loading, trash collection, outdoor service or display areas shall be permitted within a required front or side yard. Loading, storage and trash collection areas shall be located to the rear or sides of the principal building and shall be screened from view from adjacent sites and public roadways.



OCN ZONING REGULATION

47.0 RR: RURAL RESIDENTIAL ZONING DISTRICT

47.1 General Purpose

47.1.1 To provide a Zoning District for single family dwellings and other compatible uses in a rural setting.

47.2 Permitted Uses

Cottage Dwelling	Private and Public Clubs
Mobile Home Dwelling	Private and Public Education Service
Single Family Dwelling	Public Library and Cultural Service
Home Occupation	Protection and Emergency Service
Agricultural Activities	Religious Assembly
Non-Commercial Farm	Utility Service
Specialized Agriculture	Child Care Service
Cemetery	Community Recreation Service Club
Government Service	Indoor Participant Recreation Service
Cultural, Spiritual and Traditional Areas	Public Parks
Small Animal Breeding and Boarding Establishment	

47.3 Conditional Uses

Bed and Breakfast Home	Eating and Drinking Establishment
Group Home	Gas Bar
Home Industry	Household Repair Service
Institutional Residence	Limited Contractor Service
Lodge	Outfitter
Automotive and Equipment Repair Shop	Personal Service Shop
Convenience Retail Store	Tourist Campsite
Custom Manufacturing Establishment	Forestry Use
Greenhouse, Plant and Tree Nursery	Outdoor Participant Recreation Service

47.4 Site Regulations

Minimum Site Area – 1.00 acre
Minimum Site Width – 150.00 ft.
Minimum Front Yard – 50.00 ft.
Minimum Rear Yard – 25.00 ft.
Minimum Side Yard – 25.00 ft.
Minimum Corner Side Yard – 25.00 ft.
Maximum Site Coverage – 20.00 percent
Maximum Building Height – 35.00 ft.





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47.5 Additional Regulations for Permitted and Conditional Uses

- A Home Industry shall be developed in accordance with Section 39.0.
- A Home Occupation shall be developed in accordance with Section 40.0.
- A Child Care Service shall be developed in accordance with Section 41.0.
- A Bed and Breakfast Home shall be developed in accordance with Section 42.0.
- A Non-Commercial Farm shall be developed in accordance with Section 43.0.
- In the case of Mobile Home Dwelling sites in a Mobile Home Park development:
 - the minimum site area shall be 5,000.00 sq. ft.; and
 - the minimum site width shall be 50.00 ft.
- In the case Commercial Uses, no parking, loading, trash collection, outdoor service or display areas shall be permitted within a required front or side yard. Loading, storage and trash collection areas shall be located to the rear or sides of the principal building and shall be screened from view from adjacent sites and public roadways.
- Buildings, structures and hedges adjacent to Provincial Truck Highways, Provincial Roads and Provincial Access Roads shall be setback in accordance with *The Highways Protection Act* and *The Highways and Transportation Act*.



OCN ZONING REGULATION

48.0 AG: AGRICULTURAL GENERAL ZONING DISTRICT

48.1 General Purpose

48.1.1 To provide a Zoning District for general agricultural uses or other uses that is related to or compatible with agriculture.

48.2 Permitted Uses

Single Family Dwelling	Farmstead Dwelling
Home Industry	Greenhouse, Plant and Tree Nursery
Animal Shelter and Veterinary Service	Non-Commercial Farm
Agricultural Activities	Specialized Agricultural
Farm Produce Outlet	Cultural, Spiritual and Traditional Areas
Small Animal Breeding and Boarding Establishment	

48.3 Conditional Uses

General Contractor Service	Agricultural Crop Protection Warehouse
Forestry Use	Natural Resource Development

48.4 Site Regulations for Agricultural and Residential Uses

Minimum Site Area – 40.00 acres
Minimum Site Width – 300.00 ft.
Minimum Front Yard – 100.00 ft.
Minimum Rear Yard – 50.00 ft.
Minimum Side Yard – 50.00 ft.
Minimum Corner Side Yard – 50.00 ft.
Maximum Building Height – 35.00 ft.

48.5 Site Regulation for Other Uses

Minimum Site Area – 2.00 acres
Minimum Site Width – 200.00 ft.
Minimum Front Yard – 50.00 ft.
Minimum Rear Yard – 25.00 ft.
Minimum side Yard – 25.00 ft.
Minimum Corner Side Yard – 25.00 ft.
Maximum Building Height – 35.00 ft.

48.6 Additional Regulations for Permitted and Conditional Uses

- A Home Industry shall be developed in accordance with Section 39.0.
- A Home Occupation shall be developed in accordance with Section 40.0.
- A Non-Commercial Farm shall be developed in accordance with Section 43.0.
- Buildings, structures and hedges adjacent to Provincial Truck Highways, Provincial Roads and Provincial Access Roads shall be setback in accordance with *The Highways Protection Act* and *The Highways and Transportation Act*.





OCN ZONING REGULATION

49.0 RRM: RESOURCE AND RURAL MANAGEMENT ZONING DISTRICT

49.1 General Purpose

- 49.1.1 To establish a Zoning District for the orderly use and optimum utilization of mineral aggregate, forestry, and natural resource developments including wildlife management.

49.2 Permitted Uses

Cemetery	Natural Resource Development
Cottage Dwellings	Wildlife Protected Area
Lodges	Pit and Quarry
Outfitters	Sawmill
Tourist Campsite	Wayside Pit and Quarry
Utility Service	Mineral Exploration
Public Park	Mining
Forestry Use	Cultural, Traditional and Spiritual Areas

49.3 Conditional Uses

Bulk Storage Facility	Agricultural Activities
Portable Asphalt Plant	Agri-Business
Processing Use	General Contractor Service
Sawmill	Limited Contractor Service

49.4 Site Regulations for Cottage Dwellings

Minimum Site Area – 20,000.00 sq. ft.
Minimum Site Width – 100.00 ft.
Minimum Front Yard – 25.00 ft.
Minimum Rear Yard – 25.00 ft.
Minimum Side Yard – 20.00 ft.
Minimum Corner Side Yard – 20.00 ft.
Maximum Building Height – 35.00 ft.

49.5 Site Regulations for Other Uses

Minimum Site Area – 2 acres
Minimum site Width – 200.00 ft.
Minimum Front Yard – 75.00 ft.
Minimum Rear Yard – 50.00 ft.
Minimum Side Yard – 50.00 ft.
Minimum Corner Side Yard – 50.00 ft.
Maximum Building Height – 35 ft.

49.6 Additional Regulations for Permitted and Conditional Uses

- For any Natural Resource Use Class Development that is adjacent to a residence, the minimum yard regulations shall be increased to 150.00 ft. For any such use that undertakes blasting or stone crushing, the minimum yard regulations shall be increased to 300.00 ft.
- Buildings, structures and hedges adjacent to Provincial Truck Highways, Provincial Roads and Provincial Access Roads shall be setback in accordance with *The Highways Protection Act* and *The Highways and Transportation Act*.



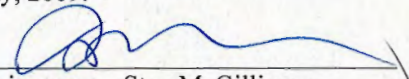
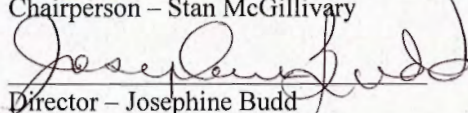


OCN ZONING REGULATION


**PART VII
ENACTMENT OF REGULATION**

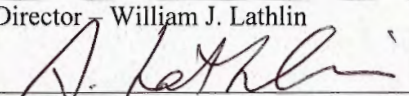
50.0 OCN RATIFICATION AND ADOPTION OF THIS REGULATION

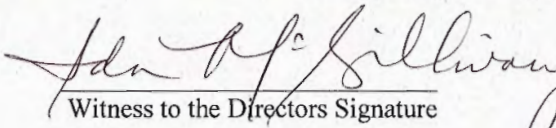
DONE AND PASSED by the Board of Directors of the Land Authority at a meeting held on the 3rd day of April, 2009 and FURTHER RECOMMENDS that Chief and Council request that Ratification Vote be held to enact this Regulation which vote will be held on the 14th day of May, 2009.


Chairperson – Stan McGillivray

Director – Josephine Budd


Director – Ron Constant


Director – Stan Head

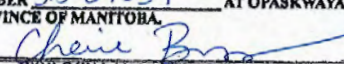
Director – William J. Lathlin

Director – Amanda Lathlin

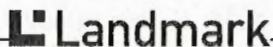

Witness to the Directors Signature

THAT THE CHIEF AND COUNCIL of Opaskwayak Cree Nation **RATIFIES** by Band Council Resolution #09-049, the community ratification vote held on May 14, 2009, of the enactment of the Opaskwayak Cree Nation Zoning Regulation at a meeting held on the 9th day of June, 2009

**PART VIII
OCN ZONING DISTRICT MAPS**

As per attached

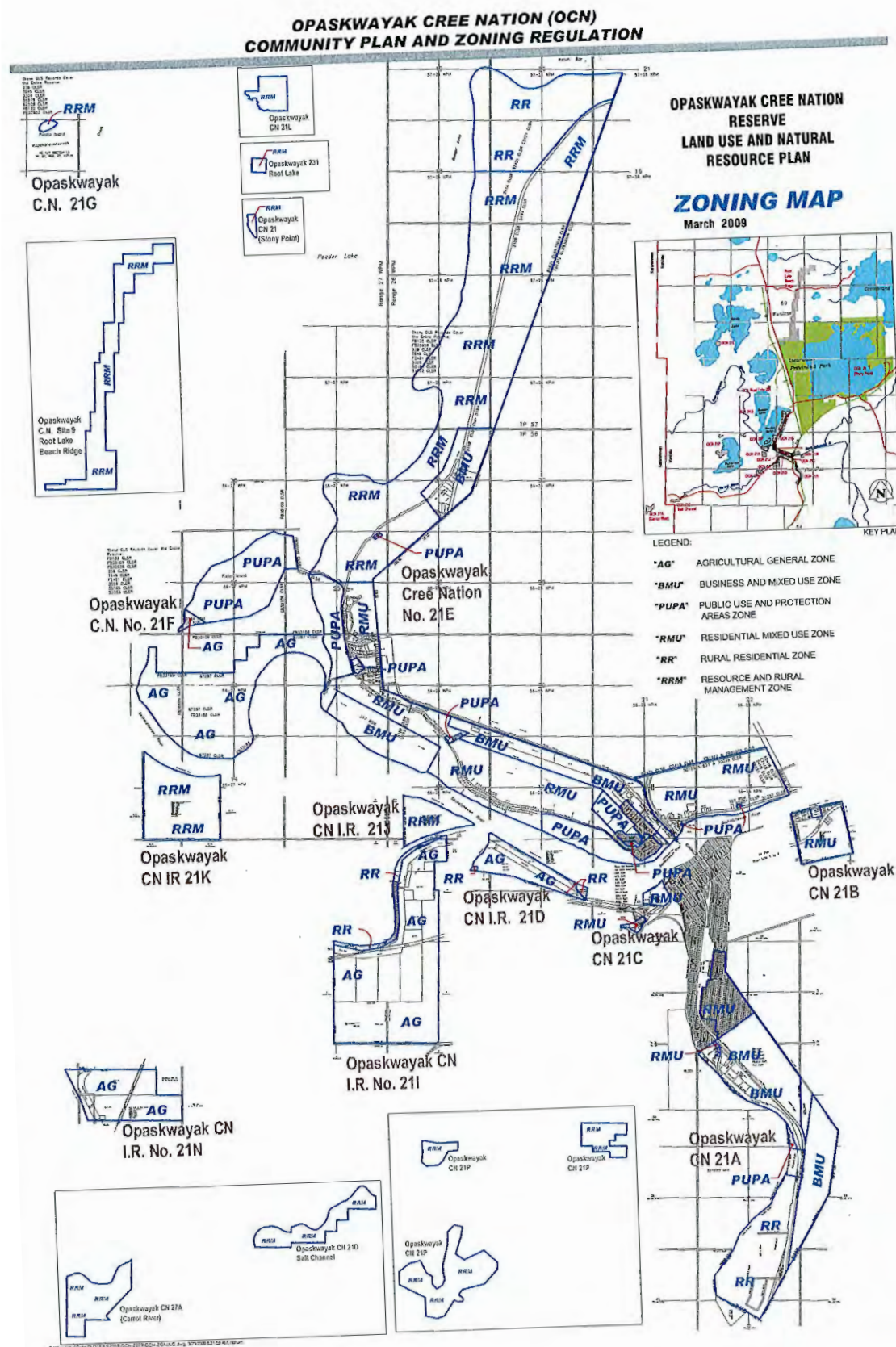
I CERTIFY THAT THE WITHIN DOCUMENT IS DULY ENTERED
AND RECORDED IN THE OPASKWAYAK CREE NATION LANDS
REGISTER AT OPASKWAYAK, MANITOBA
ON THE 10 DAY OF August, 2009
NUMBER 315-01051 AT OPASKWAYAK, IN THE
PROVINCE OF MANITOBA

(FOR OCN LAND AUTHORITY REGISTRY)



Enacted by OCN Member on May 14, 2009
Ratified by Chief and Council on June 9, 2009

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Saskatchewan



Lac La Ronge Indian Band

Business Regulation Law

2021-01

November 16, 2021

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Lac La Ronge Indian Band Business Regulation Law



LAC LA RONGE INDIAN BAND BUSINESS REGULATION LAW PREAMBLE

Whereas Lac La Ronge Indian Band 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;

Whereas the Lac La Ronge Indian Band has taken over control and management of Lac La Ronge Indian Band Land and resources pursuant to the Framework Agreement on First Nation Land Management and has enacted the *Lac La Ronge Indian Band Land Code*, effective September 10, 2019;

Whereas under the Land Code, Lac La Ronge Indian Band Chief and Council is authorized to pass various laws relating to lands including laws relating to regulation and use of Lac La Ronge Indian Band Lands;

And Whereas Chief and Council wishes to make a law governing businesses and to implement a business licensing system to record and regulate the conduct and development of businesses on Lac La Ronge Indian Band Land.

NOW THEREFORE, Council of the Lac La Ronge Indian Band enacts:



Lac La Ronge Indian Band Business Regulation Law

PART 1 PRELIMINARY MATTERS

1. Name

- 1.1 This law is called the *Lac La Ronge Indian Band Business Regulation Law*.

2. Definitions

- 2.1 Unless otherwise defined in this law or required by the context, words and expressions used in this law have the same meaning as they have been given in the Land Code.

- 2.2 In this law:

"Business" means, subject to the prohibitions set out in Part 3, the carrying on of a commercial or industrial undertaking, or the provision of professional, personal, contractual or other services for financial or personal gain or profit on Lac La Ronge Indian Band Land, and includes a Non-Profit Society. For clarity, this includes advertising an open business, holding an authorized franchise licence, or dealing, buying, selling, bartering, renting, soliciting, promoting, or advertising any commodity, service, or use of residential or commercial space on anyone's behalf;

"Business Licence" means a valid licence to carry on Business within Lac La Ronge Indian Band Lands issued under this law in the prescribed form;

"Lands & Resources Department" means that office which provides, among other duties, administrative support to the Land Code Advisory Committee and the Traditional Lands and Resources Advisory Committee and is responsible for managing Lac La Ronge Indian Band Lands under the Land Code; for the purposes of this law, any delegate of the Lands & Resources Department must be a staff member, such as the Reserve Lands Manager;

"Fire Inspection" means any written inspection report conducted by a qualified individual or company able to assess the fire hazards of the lands or Premises, which must contain required mitigation requirements of any potential fire hazards

"Non-Profit Society" means a charitable society or organization that is incorporated and in good standing under the *Non-profit Corporations Act, 1995, N-4.2*, as amended from time to time;

"Premises" means a building, structure, store, office, shop, building, home warehouse, factory, structure, enclosure, temporary or permanent stand, yard, or other definite area occupied or capable of being occupied by a Person for the purpose of carrying out a Business, and includes any area situated within any of the foregoing where a separate class or type of Business is carried on by a separate operator; and



Lac La Ronge Indian Band Business Regulation Law

"Person" means any natural person, but for the purposes of this law, also includes any corporate or government entity.

2. General Interpretation

2.1 In this law:

- (1) Headings and subheadings are for convenience only, do not form part of this law, and in no way define, limit, alter, or enlarge the scope or meaning of any provision of this law;
- (2) Unless the context requires otherwise, the use of the singular is to be construed as including the plural and vice versa;
- (3) Unless the context requires otherwise, a reference to one gender includes reference to all other genders;
- (4) "Must" is to be construed as imperative;
- (5) The words "include", "includes", "including", "exclude", "excludes", and "excluding" are to be read as if they are followed by the phrase "without limitation"; and
- (6) A reference to an enactment includes every amendment to it, every subordinate enactment—including laws, by-laws, and regulations—made under it, and any replacement enactment.

2.2 If there is an inconsistency or conflict between this law and the Land Code, the Land Code prevails to the extent of the inconsistency or conflict.

2.3 This law must be interpreted in a fair, large, and liberal manner and in accordance with the Land Code.

3. Specific Interpretation

3.1 A Person will be deemed to be carrying on a Business within or on Lac La Ronge Indian Band Land on a case-by-case basis, based on—but not limited to—whether any of the factors defining a Business in this law exist.

4. Severability

4.1 If any provision of this law is determined by a court of competent jurisdiction to be illegal or unenforceable, that invalid provision will be considered separate and severable, and the legality or enforceability of the remaining provisions will not be affected by that determination.

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5. Application

- 5.1 This law applies to the whole area of Lac La Ronge Indian Band Land.
- 5.2 Where any other enactment, including a law, by-law, or regulation, of Canada or Lac La Ronge Indian Band applies to any matter covered by this law, compliance with this law does not relieve any person from also needing to comply with the provisions of other applicable enactments.

**PART 2
ADMINISTRATION**

6. Administration

Council delegates authority

- 6.1 The Land Code Advisory Committee and the Lands & Resources Department or its delegate are expressly appointed by Council to administer this law.

Specific scope of authority

- 6.2 The Lands & Resources Department or its delegate is authorized to:
- (1) create the form of applications, Business Licences, orders, and notices except to the extent that they are specifically prescribed by this law;
 - (2) receive and review applications for Business Licences in order to make a recommendation to the Land Code Advisory Committee on whether to issue or refuse to issue a Business Licence;
 - (3) receive, review, and approve applications for renewed, changed, or transferred Business Licences, and issue new Business Licences following approval, unless a substantial change in conditions requires the Land Code Advisory Committee to review the application;
 - (4) issue orders and notices, in accordance with this law;
 - (5) establish whether the methods or types of construction and types of materials used in construction of a Premises substantially conforms to the requirements of this law and any other laws or policies;
 - (6) keep records of applications, Business Licences, notices and orders issued, inspections and tests made, and in doing so, must retain copies of all documents related to the administration of this law, which may be in digital form;



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- (7) order and allow the correction of any work that is being done or has been done in contravention of this law; and
- (8) enter a parcel of land or a Premises at any reasonable time for the purpose of ascertaining that this law is being observed and must:
 - (a) where entering a residence that is occupied, obtain the consent of the occupant, or provide written notice to the occupant 24 hours in advance of entry; and
 - (b) carry proper credentials to confirm their authority to administer this law.

6.3 The Land Code Advisory Committee is authorized to issue, or refuse to issue, new, renewed, changed, or transferred Business Licences, after considering recommendation by the Lands & Resources Department or its delegate, as long as in the case of a refusal, it is:

- (1) reasonable;
- (2) provided to the applicant in the prescribed form as set out in Schedule F; and
- (3) accompanied by written reasons.

Considerations

6.4 The Lands & Resources Department or its delegate, and the Land Code Advisory Committee, may consider any of the following in recommending or making a decision regarding an application for issuing a new, renewed, changed, or transferred Business Licence:

- (1) The completeness and accuracy of information in the application;
- (2) Any health, safety, sanitation, or environmental risks or requirements associated with the proposed Business activities;
- (3) Any risks to Lac La Ronge Indian Band's traditional, cultural, or spiritual values;
- (4) Building regulations;
- (5) Zoning regulations;
- (6) Business regulations;
- (7) Any Fire Inspection;
- (8) Lease requirements;

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- (9) Adherence to Lac La Ronge Indian Band's other laws, policies or plans;
- (10) The applicant's compliance with previously issued Business Licences or other laws; and
- (11) Such other matters that the Lands & Resources Department or its delegate or the Land Code Advisory Committee deems applicable to the specific Business.

PART 3 PROHIBITIONS

7. Prohibitions

Prohibition against unlicensed Business activities and locations

7.1 Unless otherwise exempted by this Law, it is prohibited for a Person to:

- (1) carry on a Business on Lac La Ronge Indian Band Land without a valid Business Licence issued for that Business.
- (2) carry on Business at a Premises different than that listed in the valid Business Licence issued for that Business.
- (3) transfer, give, lend, sell, or otherwise grant any interest in a Business Licence to any other Person other than in accordance with the transfer provisions in this law at section 11.6.

Prohibition against specific Business activities and locations

7.2 The following are expressly prohibited on Lac La Ronge Indian Band Land:

- (1) adult entertainment stores, meaning Premises where sexual material or paraphernalia is offered for sale, or adult films are available for viewing, sale, or rent;
- (2) adult movie theatres, meaning a theatre where adult or restricted films are shown;
- (3) construction, sale, or trade of weapons or items designed to cause harm, unless intended for cultural reasons and where pre-approved in writing as permitted by the Lands & Resources Department or its delegate; and
- (4) unless permitted under other laws, the sale, distribution, packaging, compounding, storing, or production of any controlled substance as defined in the federal *Controlled Drugs and Substances Act*.



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PART 4 LICENCES

8. Licence Requirements

Licence required

- 8.1 Unless specifically exempted by this law, any Person who owns or operates any Business within or on Lac La Ronge Indian Band Land must apply for, obtain, hold, and follow the terms and conditions of a valid Business Licence, in the prescribed form set out at Schedule B.

Separate Premises deemed separate Businesses

- 8.2 Any Person who operates a Business from more than one Premises within Lac La Ronge Indian Band Land must obtain a separate Business Licence for each.

Mobile Businesses

- 8.3 For clarity, any Person who operates a Business within or on Lac La Ronge Indian Band Land, but not from a Premises, still requires a Business Licence.
- 8.4 Notwithstanding section 8.2, the Land Code Advisory Committee may, on a case-by-case basis, issue a single Business Licence to a mobile Business operating on Lac La Ronge Indian Band Land.

Licence is additional legal requirement

- 8.5 Every person who operates a Business on Lac La Ronge Indian Band Land must comply with all the applicable laws of the Lac La Ronge Indian Band and all applicable laws, rules, codes, regulations, and orders of all federal or provincial authorities having jurisdiction over such Business.
- 8.6 A Business Licence has limited effect, meaning that it is not a representation or warranty that the licenced Business, its operation, or the corresponding Premises complies with all applicable laws, regulations, or standards.

9. Exemptions

Aboriginal or Treaty rights

- 9.1 This law does not apply to a Lac La Ronge Indian Band Member who is carrying out trade or barter under an Aboriginal or Treaty right.

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Exempted activities

- 9.2 Despite the rest of this law, no Business Licence is required for any of the following activities carried out on Lac La Ronge Indian Band Land, as long as they follow other applicable laws and meet any applicable health, safety and environmental laws, regulations or standards:
- (1) door-to-door sale of newspapers published in Canada;
 - (2) public schools;
 - (3) teaching music, crafts, art, or cultural or language activities to small groups out of the home;
 - (4) garage or yard sales held by Members or occupants of Lac La Ronge Indian Band Land;
 - (5) sale of carvings, crafts, or artwork by Members;
 - (6) sale of small-batch baked goods or food, such as in a canteen;
 - (7) small scale, non-commercial, periodic fundraising events by Members, organizations, or occupants of Lac La Ronge Indian Band Land; and
 - (8) small scale, home-based activities by Members or occupants of Lac La Ronge Indian Band Land, such as Avon or Tupperware.

Waiver

- 9.3 For certainty, notwithstanding that the activities in section 9.2 do not require a Business Licence, no claims may be brought against Lac La Ronge Indian Band, its employees, Members, officers, representatives, or Chief and Council in relation to such activities or the Premises in which they are carried out.

10. Business Licence Application

General

- 10.1 Any Person undertaking a Business must first apply for a Business Licence to the Lands & Resources Department in accordance with the provisions under this heading 10.

Application content

- 10.2 An application must be in the prescribed application form set out in Schedule C.
- 10.3 An application must always contain at least the following:

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- (1) contact information (telephone number, mailing address, and email) for the applicant, Business owner (if different from the applicant), and other key people involved in the Business;
- (2) name, address, phone number, incorporation number, nature, and location of the Business;
- (3) an acknowledgement that the Business Licence does not provide authorizations for land use or other matters, and that other permits or authorizations may be required;
- (4) a release and waiver signed by a duly authorized agent of the Business, releasing and indemnifying Lac La Ronge Indian Band against any claims in relation to the Business or Premises for which the Business Licence is being sought; and
- (5) the applicable Business Licence fee as prescribed.

10.4 Where applicable, an application must also contain at least the following:

- (1) proof of personal, professional, or commercial liability insurance coverage;
- (2) detailed information on the Premises in which the Business will be carried out in, including:
 - (a) address;
 - (b) legal description;
 - (c) square footage information;
 - (d) a floor plan;
 - (e) accessibility information;
 - (f) the proposed parking area for the required number of parking spaces;
 - (g) information on permitted uses of the Premises (including zoning, development, subdivision, strata and land use requirements);
 - (h) proof of completion and certification of a Fire Inspection;
 - (i) proof of compliance with any other legal requirements;
 - (j) if necessary and requested by the Lands & Resources Department or its delegate, a letter of authorization from the holder of an allocation or Interest in the land for which the Business will be operated from, if the applicant is not the allocation or Interest holder;



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- (k) if necessary, a letter of assurance from an engineer or architect indicating that the Premises, if it is a building or structure, can be used safely for its intended use; and
- (l) if necessary, proof of insurance coverage for the Premises;
- (3) a copy of all necessary certificates from federal, provincial or municipal government authorities, or other regulatory bodies, including, for example:
 - (a) a health certificate from the appropriate health inspector;
 - (b) if the applicant belongs to a regulated profession, a copy of the applicant's professional licence and proof of any professional insurance coverage; and
 - (c) proof of other licencing for the specific Business activities, including, for example, for the sale or distribution of liquor, proof of licensing under the *Alcohol and Gaming Regulation Act, 1997*, or for a daycare, proof of licensing under the *Child Care Act, 2014*.

11. Business Licence Renewals, Transfers or Changes

Timelines

- 11.1 A Business Licence holder may apply to renew a Business Licence each year on or before March 15th of that year.
- 11.2 A Business Licence holder may apply to change any conditions on the Business Licence at any point before its expiry.
- 11.3 A Business Licence holder must endeavor to apply to change the Premises on the Business Licence before the Premises where the Business is carried out from changes, but in any case, no later than five (5) days after the Premises changes.
- 11.4 Any Person who purchases a Business or the controlling interest in a Business of any other Person holding a Business Licence and who desires to continue this Business must apply for a transfer within thirty (30) days of the purchase.

Renewal process

- 11.5 To apply for renewal, Business Licence holders must:
 - (1) Submit the prescribed renewal form set out at Schedule D to the Lands & Resources Department, which must include a signed statement that the Business Licence holder is following all the Business Licence terms and conditions; and

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- (2) Pay the prescribed Business Licence renewal fee to the Lands & Resources Department.

Transfer or change process

11.6 To apply for a change of the Premises listed on the Business Licence or the Person the Business Licence is issued to, Business Licence holder must:

- (1) Submit the prescribed change or transfer application set out at Schedule E to the Lands & Resources Department; and
- (2) Pay the prescribed Business Licence change or transfer fee, as applicable, to the Lands & Resources Department.

Decision

11.7 The Lands & Resources Department or its delegate will approve the renewal, transfer, or change request following receipt of the form and fee in sections 11.5 or 11.6, and will issue a new Business Licence, which may include new terms and conditions.

11.8 For clarity, the Lands & Resources Department or its delegate may consider any of the factors outlined in section 6.4 in deciding to set new terms and conditions to any approval of an application to renew, change, or transfer a Business Licence.

11.9 Notwithstanding section 11.7, if new conditions arise which, in the opinion of the Lands & Resources Department or its delegate, require fresh review of the renewal, change, or transfer request by the Land Code Advisory Committee, the Lands & Resources Department or its delegate:

- (1) must provide notice in writing to the applicant that the renewal, change, or transfer request requires review by the Land Code Advisory Committee, and provide the reasons;
- (2) must provide the timeline for such review; and
- (3) may request any further information needed to facilitate the review.

11.10 The Land Code Advisory Committee may approve or deny any renewal, change, or transfer request brought to it pursuant to section 11.9, and may consider any of the factors outlined in section 6.4 in doing so, but must follow the provisions in section 6.3 if denying the request.

If renewal, transfer, or change not requested

11.11 If the Business Licence holder does not apply for a renewal, change of Premises, or the Business Licence is not transferred in accordance with this law:



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- (1) the Business Licence will be terminated;
- (2) applicable fines may be applied; and
- (3) Lac La Ronge Indian Band may post a notice of the Business Licence termination at the applicable Premises and on the Lac La Ronge Indian Band website.

11.12 The holder or anticipated holder of the terminated Business Licence must apply for and obtain a new Business Licence in accordance with section 10 before it may recommence any of its Business activities.

12. Business Licence Fees

Council may establish prescribed fees

- 12.1 Council may establish or approve fees in relation to this law, payable to Lac La Ronge Indian Band.
- 12.2 Council prescribes the fees as set out in Schedule A to this law.

Fees

- 12.3 For clarity, every application for a Business Licence, whether new, renewed, changed or transferred, must include the prescribed fee.

Fee waived

- 12.4 Notwithstanding subsection 10.3(5), section 12.3, and the prescribed fees set out in Schedule A, no fee is required to apply for a Business Licence where a Business is a Non-Profit Society registered as a charity under the federal *Income Tax Act*.

Fee halved

- 12.5 Notwithstanding the prescribed fees set out in Schedule A, the fee must be reduced by one-half in respect of any Business Licence issued after October 1st in any year.

Fee refunded

- 12.6 A fee for a Business Licence may be refunded in full, only:
- (1) if the application is withdrawn before a Business Licence is issued; or if
 - (2) the Business Licence was refused.



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13. Business Licence Terms and Conditions

Duration

- 13.1 A Business Licence must be issued annually for a twelve (12) month period starting on April 1st and ending on March 31st of the following year, unless the dates are differently stated on the Business Licence, according to exceptions in this law.

Partial duration

- 13.2 Notwithstanding section 13.1, where an application for a Business Licence is made after April 1st, a Business Licence may still be issued for a partial term but must still end on the following March 31st.

Specific or seasonal duration

- 13.3 A Business Licence may be issued to a Person who intends to carry on Business on a temporary or seasonal basis of less than a year if the dates of the temporary or seasonal duration are specifically listed on the Business Licence.

Visible posting or carrying

- 13.4 A Person carrying on a Business must post the Business Licence visibly at the Premises listed on it or carry the Business Licence with them at all times, if conducting a mobile Business.

Access

- 13.5 Every Business Licence deems to grant access to the Lands & Resources Department or its delegate to conduct any inspection and enforcement of the Business or Premises in relation to this law.

Other terms and conditions

- 13.6 The Lands & Resources Department or its delegate, or the Land Code Advisory Committee, may impose other terms and conditions in relation to hours of operation or occupant load, which must be included on the Business Licence.
- 13.7 The Lands & Resources Department or its delegate, or the Land Code Advisory Committee, may refer the Business Licence application to Council or to any third-party regulatory authority, as required, to impose any additional terms and conditions.



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14. Business Licence Suspensions and Revocations

Right to suspend or revoke

14.1 The Lands & Resources Department or its delegate may suspend or revoke a Business Licence for reasonable cause after giving notice and offering an opportunity to be heard to the Business Licence holder, unless that Person cannot be found.

14.2 For certainty, reasonable cause to suspend or revoke a Business Licence would arise if the Business Licence holder:

- (1) has made a false declaration or has misrepresented or concealed a material fact with respect to the application for a Business Licence;
- (2) is convicted of an indictable offence which, in the opinion of the Lands & Resources Department or its delegate, directly relates to the conduct of the Business;
- (3) is convicted of an offence under any law in respect of the Business for which the holder is licenced or with respect to the Premises to which the Business Licence applies;
- (4) has, in the opinion of the Lands & Resources Department or its delegate, been guilty of such misconduct in respect of the Business or in respect to the Premises to which the Business Licence applies to warrant the suspension or revocation of the holder's Business Licence;
- (5) has ceased to meet any lawful requirements necessary to carry on the Business for which the holder is licenced or in respect to the Premises to which the Licence applies;
- (6) has, in the opinion of the Lands & Resources Department or its delegate, conducted Business in a manner that may be harmful or dangerous to the health or safety of an individual actually or apparently under the age of eighteen (18) years;
- (7) has refused to provide to Persons entitled to receive an exemption for the payment of GST or PST, as the case may be, in accordance with the applicable legislation creating such exemptions;
- (8) is in breach of any of the terms and conditions of the Business Licence;
- (9) has failed to pay a prescribed fee within the specified timeline; or
- (10) has otherwise violated or caused or allowed any of the provisions of this law to be violated, failed to comply with any of the provisions of this law or any other



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applicable law, or neglected or refrained from doing anything required under the provisions of this law.

Suspension or revocation process

- 14.3 The suspension or revocation of a Business Licence by the Lands & Resources Department or its delegate must be made in the prescribed form as set out at Schedule G and served on the person holding such Business Licence or delivered by registered mail to the address listed on the Business Licence.

Notice

- 14.4 The Lands & Resources Department must post a notice of a suspension or revocation made pursuant to section 14.3 on the Premises for which the Business Licence was issued and this notice must not be removed until:
- (1) the holder of the suspended or revoked Business Licence ceases to occupy the Premises covered by such Business Licence;
 - (2) a new Business is licenced for the Premises in accordance with this law;
 - (3) twelve (12) months have passed since the applicable Business Licence was suspended or revoked; or
 - (4) for notices of suspension only, the Business Licence is reinstated.

Reinstatement

- 14.5 The Lands & Resources Department or its delegate must specify any terms or conditions for the reinstatement of a Business Licence holder's suspended Business Licence.
- 14.6 A Business License that has been suspended may be reinstated when the suspension conditions of the Business Licence have been satisfied in the opinion of the Lands & Resources Department or its delegate, and after the holder of the Business Licence has paid the prescribed fee for reinstatement.

**Part 5
APPEALS**

15. Appeals

Right to appeal

- 15.1 An applicant or Business Licence holder subject to any of the following decisions is entitled to have Council reconsider the matter on appeal:

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- (1) if the Lands & Resources Department or its delegate suspends or revokes a Business Licence;
- (2) if the Land Code Advisory Committee has refused to grant a Business Licence, whether new, renewed, changed, or transferred; or
- (3) if either the Lands & Resources Department or its delegate, or the Land Code Advisory Committee, has imposed a term or condition on the Business Licence or for the reinstatement of a suspended Business Licence that the applicant or Business Licence holder considers is unreasonable.

Timeline of appeal

- 15.2 The applicant must apply to Council for reconsideration within thirty (30) days of the decision.
- 15.3 Council must respond to the applicant with a date for the hearing of the appeal in the prescribed form, as set out in Schedule I.

Content of appeal

- 15.4 A request for reconsideration made in accordance with section 15.2 must be in the prescribed form, as set out in Schedule H, and must include sufficient information to enable Council to properly consider the appeal.
- 15.5 The applicant must pay the prescribed fee payable on request for a hearing.

Process of reconsideration

- 15.6 Council must consider the appeal at its next Council meeting.
- 15.7 Both the applicant and the original decision maker (the Lands & Resources Department or its delegate, or the Land Code Advisory Committee) have the right to be heard when the appeal is being considered by Council.

Result of reconsideration

- 15.8 After reconsideration, Council may either agree with, reverse, or modify the applicable decision of the original decision maker.
- 15.9 Council must provide its decision in writing to the applicant, within five (5) days after the Council meeting where the appeal was considered.
- 15.10 Council's decision will be final and binding, and not subject to further appeal.
- 15.11 If Council's decision is in favor of the applicant's appeal, the prescribed fee paid on application for the hearing must be returned to the applicant.

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Continuation of business activities

- 15.12 For clarity, Business activities that are permitted under a Business Licence that is subject to a decision being appealed may continue during the appeal period.

**PART 6
ENFORCEMENT**

16. Practical Enforcement

General

- 16.1 No Person may obstruct, interfere with or hinder Council, the Land Code Advisory Committee, the Lands & Resources Department or its delegate, or any authorized employee, officer, or agent in the carrying out of their duties and responsibilities under this law.

Right of Access

- 16.2 The Reserve Lands Manager, or that person's delegate, is hereby authorized and empowered to enter upon any Premises listed on a Business Licence, between the hours of 8:30 am to 5:30 pm, or to authorize entry by Lac La Ronge Indian Band security personnel, the RCMP, or the Lac La Ronge Regional Fire Chief, to ascertain whether the provisions of this law are being adhered to.
- 16.3 Holders of any registered Interest in Lac La Ronge Indian Band Land must give the individual or individuals outlined in section 16.2 access to that land as reasonably necessary to enforce this law.

Orders

- 16.4 The Lands & Resources Department or its delegate may:
- (4) order any Person who requires a Business Permit under this law but who has not received a Business Permit to stop carrying out Business; or
 - (5) order that a Premises, or a portion of it, be closed until there is a Business Permit in place for that Premises.

17. Legal Enforcement

Offences

- 17.1 Every Person who:
- (1) violates or causes or allows any of the provisions of this law to be violated;



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(2) fails to comply with any of the provisions of this law, or any other applicable law;
or

(3) neglects or refrains from doing anything required under the provisions of this law,

is deemed to have committed an offence under this law and is liable to a fine or imprisonment, or to both a fine and imprisonment, not exceeding the maximum allowed under the Land Code and any other applicable Lac La Ronge Indian Band laws, and each day such violation is caused or allowed to continue constitutes a separate offence.


**PART 7
IMMUNITY**

18. No Liability

18.1 The provisions in the Land Code at section 39.1 apply.

18.2 For certainty, neither the granting or refusal of a Business Licence is evidence that a Business, Premises, or any associated approvals are valid or legal or creates any liability on behalf of Lac La Ronge Indian Band.

BE IT KNOWN that this law entitled Lac La Ronge Indian Band Business Regulation Law is hereby enacted by a quorum of Council at a duly convened Council of the Lac La Ronge Indian Band, open to Members and held on Nov. 16, 2021 and comes into force and effect on the 16 day of November, 2021.



Chief Tammy Miriam Cook-Searson



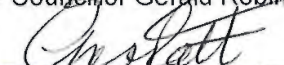
Councillor Michael James Bird

Councillor Jimmy Bryce Charles

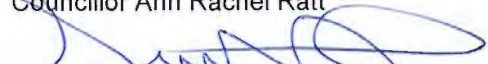
Councillor Linda Ann Mary Charles


Councillor Gerald Robin McKenzie

Councillor Keith Robert Mirasty



Councillor Ann Rachel Ratt


Councillor Devin Daniel Bernatchez


Councillor Harry Sam Roberts

Councillor John Patrick Roberts


Councillor Norman Paul Ross


Councillor Dennis Bruce Sanderson

Councillor John Richard Halkett

Quorum of Council is 7.



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**SCHEDULE A:
PRESCRIBED FEES**

Fee	Amount
On application for an annual Business Licence	\$150.00
On application for an annual Business Licence after October 1 st	\$75.00
On late application for renewal of an annual Business Licence after March 15 th	\$200.00
On application to transfer an existing Business Licence to a different Person	\$150.00
On application to change the Premises listed on an existing Business Licence indicating where a Business may be carried out	\$25
On application to change any other terms or conditions specific to an existing Business Licence which require assessment or discretion	\$25
On application to change administrative elements on an existing Business Licence (business name, business trade name)	\$10
On request for a hearing (refundable if appeal found in favour of applicant's position)	\$100.00
On request for reinstatement of a Business Licence after suspension	\$150.00
For a replacement copy of a Business Licence	\$5.00



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**SCHEDULE B:
BUSINESS LICENCE**

Lac La Ronge Indian Band
PO Box 480, La Ronge, Saskatchewan S0J 1L0
Phone: (306) 425-2183 Fax (306) 425-2170

License Number: _____

BUSINESS LICENCE

_____ is hereby authorized to conduct business, calling, trade
or occupation located on Lac La Ronge Indian Band Land for the period commencing
_____, 20____, and expiring on _____, 20____. This license has been
issued with the following additional conditions, as noted below:

- 1/.
- 2/.
- 3/.

This license has been issued with no additional conditions attached to this license. ____

(Name of Business)

(Civic address of the Business)

(Signature of the Lac La Ronge
Indian Band Official)

(Signature of the applicant)

(Date)

This license is subject to the terms and conditions of the *Lac La Ronge Business Regulation Law*,
as amended from time to time, and all other Lac La Ronge Indian Band laws, policies, or plans.
If there is any change in the business, trade, occupation, ownership, business status, or location
or premises of the business, the applicant is required to contact the Lac La Ronge Indian Band
Reserve Lands Manager in writing prior to the change, but no later than within five (5) days of the
change for location or premises, and within thirty (30) days of the change for change of ownership.



Lac La Ronge Indian Band Business Regulation Law



**SCHEDULE C:
BUSINESS LICENCE APPLICATION
BUSINESS LICENSE APPLICATION**

Application Date: _____

A. APPLICANT'S INFORMATION:

APPLICANT'S NAME:	
MAILING ADDRESS:	
EMAIL:	PHONE:

B. BUSINESS INFORMATION:

BUSINESS NAME:	INCORPORATION NO.:
BUSINESS CIVIC ADDRESS/LOCATION:	
CONTACT PERSON:	PHONE:
DESCRIPTION / NATURE OF BUSINESS:	
BUSINESS WEBSITE:	CONTACT EMAIL:

C. BUSINESS MAILING ADDRESS AND CONTACT INFORMATION:

BUSINESS MAILING ADDRESS:	
PHONE NUMBERS:	FAX:

D. OWNER'S MAILING ADDRESS AND INFORMATION (IF DIFFERENT FROM APPLICANT):

OWNER'S NAME:

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Lac La Ronge Indian Band Business Regulation Law

MAILING ADDRESS:	
EMAIL:	PHONE NUMBER:

E. OTHER KEY PEOPLE:

NAME:	
MAILING ADDRESS:	
EMAIL:	PHONE NUMBER:
AFFILIATION WITH BUSINESS:	
NAME:	
MAILING ADDRESS:	
EMAIL:	PHONE NUMBER:
AFFILIATION WITH BUSINESS:	

F. PREMISES (IF APPLICABLE)

If the proposed Business will not be carried out from a Premises, skip and proceed to G.

BUSINESS CIVIC ADDRESS/LOCATION (IF DIFFERENT FROM ABOVE):
LEGAL DESCRIPTION OF PREMISES:
SQUARE FOOTAGE INFORMATION:
ACCESSIBILITY INFORMATION:



Lac La Ronge Indian Band Business Regulation Law

PROPOSED PARKING AREA:
REQUIRED NUMBER OF PARKING SPACES:

1. Is there a floor plan for the Premises? Yes ☐ No ☐
If YES, please attach a copy of the floor plan
2. Has a Fire Inspection been completed? Yes ☐ No ☐
If YES, please attach a copy of the Inspection Report.
3. Is the Premises currently under construction or renovation? Yes ☐ No ☐
4. Do you have insurance coverage for the Premises? Yes ☐ No ☐
If YES, please attach proof of insurance coverage

G. OTHER INFORMATION:

5. Have you previously had a business license from the Lac La Ronge Indian Band? Yes ☐ No ☐
If YES, please provide the license number: _____
6. Are you presently registered with the federal government or a self-regulating professional body with respect to the conduct of your business? Yes ☐ No ☐
If YES, please provide proof and give details below:

7. Are you bonded? Yes ☐ No ☐
If YES, please provide proof and give details below:

8. Have you, within the past three years, been convicted of an offense under the *Criminal Code*, RSC 1985, c C-46, as amended from time to time, for which you have not been pardoned? Yes ☐ No ☐



Lac La Ronge Indian Band Business Regulation Law

9. Is the business incorporated federally or provincially? Yes ☐ No ☐

If YES, please provide required details:

10. Is the business administered by a partnership? Yes ☐ No ☐

If YES, please provide required details:

11. Food/Liquor Services Only: Licence Required? Yes ☐ No ☐

If YES, please provide the license number: _____

If YES, please also attach a copy of the Health Inspection Report.

H. ADDITIONAL REQUIRED ITEMS AND DOCUMENTATION:

You must submit the following in support of your Business Licence Application:

- Applicable Business Licence fee, as prescribed in Schedule A of the *Lac La Ronge Indian Business Regulation Law*.

Where applicable, you must also remit the following in support of your Business Licence Application:

- Further detailed information on the Premises in which the Business will be carried out in, including:
 - information on permitted uses of the Premises (including zoning, development, subdivision, strata and land use requirements);
 - proof of compliance with any other legal requirements;
 - if necessary and requested by the Lands Committee, a letter of authorization from the holder of an allocation or Interest in the Land for which the Business will be operated from, if the applicant is not the allocation or Interest holder;
 - if necessary, a letter of assurance from an engineer or architect indicating that the Premises, if it is a building or structure, can be used safely for its intended use; and
 - if necessary, proof of insurance coverage for the Premises;
- Proof of personal, professional, or commercial liability insurance coverage;
- A copy of all necessary certificates from federal, provincial or municipal government authorities, including, for example:
 - a health certificate from the appropriate health inspector;
 - if the applicant belongs to a regulated profession, a copy of the applicant's professional licence; and



Lac La Ronge Indian Band Business Regulation Law

- proof of other licencing for the specific Business activities, including, for example, for the sale or distribution of liquor, proof of licensing under the *Alcohol and Gaming Regulation Act, 1997*, or for a daycare, proof of licensing under the *Child Care Act, 2014*.

I. ACKNOWLEDGEMENTS:

By signing and submitting this application, I understand and agree that:

1. The Business Licence does not provide authorizations for land use or other matters, and other permits or authorizations may be required; and
2. I am authorized to act as agent of the Business named in this application, and release and indemnify Lac La Ronge Indian Band against any claims in relation to the Business or Premises for which the Business Licence is being sought.

NAME:	SIGNATURE:
--------------	-------------------

LANDS & RESOURCES DEPARTMENT USE ONLY:

DATE FEE PAID _____ AMOUNT PAID \$ _____ METHOD OF PAYMENT: _____ Fee waived <input type="checkbox"/> Fee Halved <input type="checkbox"/>	RECEIPT #: Business Licence number assigned to this application:
Business Type:	Licence number if applicant licenced under a regulated profession:
Lease/sub-lease Number:	Zoning: Use is permitted:
Copy of lease or sub-lease provided:	Accessibility plan or report provided:
APPROVALS:	
Building Inspector:	Fire Department:
Health Department:	Lands & Resources Department:
Liquor Control Branch:	Environmental Health Inspection:
Date of approval:	Reviewed By:
Signature:	



Lac La Ronge Indian Band Business Regulation Law



**SCHEDULE D:
RENEWAL APPLICATION**

**BUSINESS LICENSE
RENEWAL APPLICATION**

Business License Number: _____

RE:

(name of Business and location of the Business)

In signing, I _____ warrant that the named Business and the listed Premises are in compliance with all the terms and conditions of my current Business Licence, and that I have read, or had explained to me, the content of the *Lac La Ronge Indian Band Business Regulation Law*, and am in compliance with the law and all other applicable laws and regulations that are applicable to my Business and the Premises where it is located.

Dated this ____ day of _____, 20__.

Signature of applicant

Please provide to the Lands & Resources Department any updated information that may have changed since you submitted your business licence application (i.e., change of contact information, key people, updated proof of insurance) alongside the prescribed fee for an annual business licence by March 15th

LANDS & RESOURCES DEPARTMENT USE ONLY:

DATE FEE PAID _____ AMOUNT PAID \$ _____ METHOD OF PAYMENT: _____	RECEIPT #:
Fee waived <input type="checkbox"/> Fee Halved <input type="checkbox"/>	Business Licence number assigned to this application:
Business Type:	Licence number if applicant licenced under a regulated profession:
Date of approval:	Reviewed By:
Signature:	

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Lac La Ronge Indian Band Business Regulation Law



**SCHEDULE E:
CHANGE OR TRANSFER APPLICATION**
**BUSINESS LICENSE CHANGE OR
TRANSFER APPLICATION**

Business License Number: _____

RE:

(name of Business and location of the Business)

☐ I request to change the location of the Premises listed on my Business Licence, to _____, as of _____
(location of the Business)
(date)

☐ I request to change the listed holder of my Business Licence, to _____, as of _____
(name and contact information of transferee)
(date)

Dated this ____ day of _____, 20__.

Signature of applicant

Signature of transferee (if applicable)

Please submit this application with the prescribed fee to the Lands & Resources Department; a representative will be in touch requesting any specific information needed to process the application.

LANDS & RESOURCES DEPARTMENT USE ONLY:

DATE FEE PAID _____	RECEIPT #:
AMOUNT PAID \$ _____	
METHOD OF PAYMENT: _____	
Date of approval: _____	Reviewed By: _____
Signature: _____	

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Lac La Ronge Indian Band Business Regulation Law



**SCHEDULE F:
NOTICE OF REFUSAL**

NOTICE OF REFUSAL

Business License Number, if applicable: _____

TO:

(name of the applicant)

(address of the applicant)

RE:

(name of Business and location of the Business)

TAKE NOTICE that pursuant to the *Lac La Ronge Indian Band Business Regulation Law*, as amended from time to time, your application to:

(Check only one)

- 1/. ____ apply for a new Business License has been refused.
- 2/. ____ renew a Business License has been refused.
- 3/. ____ transfer your Business Licence has been refused.
- 4/. ____ change the Premises listed on your Business Licence has been refused.
- 4/. ____ change a term or condition listed on your Business Licence has been refused.

AND TAKE NOTICE that the reasons for this decision are attached.

AND TAKE NOTICE that you have 30 days from the date of this Notice within which you may apply for a review by Council, by completing the Request for a Review Hearing form (attached) and paying the prescribed fee to the Lands & Resources Department.

AND TAKE FURTHER NOTICE that if you file for a Request for a Review Hearing, you will be notified in writing of the time, date and location of the hearing.

Dated at _____, this _____ day of _____, 20__.

Reserve Lands Manager



Lac La Ronge Indian Band Business Regulation Law



**SCHEDULE G:
NOTICE OF CONTRAVENTION
AND SUSPENSION OR REVOCATION**

**NOTICE OF CONTRAVENTION AND
SUSPENSION OR REVOCATION**

Business License Number: _____

TO:

(name of the applicant)

(address of the applicant)

RE:

(name of Business and location of the Business)

TAKE NOTICE that pursuant to the *Lac La Ronge Business Regulation Law*, as amended from time to time, a site inspection of your business was conducted on the _____ day of _____, 20__ to ensure that your business operation follows the requirements of your Business License and Lac La Ronge Indian Band laws, policies, and plans. The following contravention(s) was/were encountered during this site inspection:

- 1/.
- 2/.
- 3/.
- 4/.

or the following information has come to the attention of the Lands & Resources Department:

- 1/.
- 2/.
- 3/.
- 4/.

TAKE NOTICE that as such, your Business License is hereby:

- ☐ Revoked
- ☐ Suspended, until

(date or condition required for suspension to be lifted)

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Lac La Ronge Indian Band Business Regulation Law

TAKE NOTICE that this decision takes place immediately, and as such, you must cease your business operations on Lac La Ronge Indian Band Land. You have 30 days from the date of this Notice within which you may apply for a review by Council, by completing the Request for a Review Hearing form (attached) and paying the prescribed fee to the Lands & Resources Department;

TAKE NOTICE that if you file a Request for a Review Hearing, you will be notified in writing of the time, date and location of the hearing;

AND TAKE FURTHER NOTICE that if your Business Licence has been suspended, you may request reinstatement of the Business Licence upon satisfaction of the conditions, by written application to the Lands & Resources Department, and paying the prescribed fee to the Lands & Resources Department.

Dated at _____, this _____ day of _____, 20__.

Reserve Lands Manager

This notice must be posted on the Business Premises so the public can view this notice, and must not be removed until authorized by the Reserve Lands Manager.



Lac La Ronge Indian Band Business Regulation Law



**SCHEDULE H:
REQUEST FOR A REVIEW HEARING
REQUEST FOR A REVIEW HEARING**

Business License Number, if applicable: _____

TO: The Lac La Ronge Indian Band Council
c/o of the Reserve Lands Manager

PURSUANT to the *Lac La Ronge Business Regulation Law*, as amended from time to time, I hereby appeal the decision as outlined in the **Notice of Refusal** or in the **Notice of Contravention and Suspension or Revocation**, dated the ____ day of _____, 20__ and signed by the Reserve Lands Manager (or that person's delegate).

I am appealing this decision on the following grounds:

- 1/.
- 2/.
- 3/.
- 4/.

Dated this ____ day of _____, 20__.

(Printed name of the applicant)

(Signature of the applicant)



Lac La Ronge Indian Band Business Regulation Law



**SCHEDULE I:
NOTICE OF REVIEW HEARING
NOTICE OF REVIEW HEARING**

Business License Number, if applicable: _____

TO: _____
(Name of the Applicant)

(Address of the Applicant)

RE: _____
(name of Business and location of the Business)

PURSUANT to the *Lac La Ronge Business Regulation Law*, as amended from time to time, Council will hear your Request for a Review Hearing submission dated the ____ day of _____, 20__;

AND TAKE NOTICE that this Review Hearing will be held at ____ (am/pm) on the ____ day of _____, 20__, at the following location:

Dated this ____ day of _____, 20__.

Reserve Lands Manger



Lac La Ronge Indian Band

Land Instruments Law

2021-02

November 16, 2021



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Lac La Ronge Indian Band Land Instruments Law



LAC LA RONGE INDIAN BAND LAND INSTRUMENTS LAW PREAMBLE

Whereas Lac La Ronge Indian Band 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;

Whereas the Lac La Ronge Indian Band has taken over control and management of Lac La Ronge Indian Band Land and resources pursuant to the Framework Agreement on First Nation Land Management and has enacted the *Lac La Ronge Indian Band Land Code*, effective September 10, 2019, and which outlines the law-making powers of Council at section 7.1;

Whereas specifically at section 7.2.b of the Land Code, Council may make Land Laws respecting Interests and Licences in relation to Lac La Ronge Indian Band Land;

Whereas specifically at section 30.2 of the Land Code, Council may establish mandatory standards, criteria and forms for Interests and Licences in Lac La Ronge Indian Band Land;

And Whereas Lac La Ronge Indian Band wishes to make a law supporting a fair and transparent process regarding the allotment and registration of interests in Lac La Ronge Indian Band Lands.

NOW THEREFORE, Council of the Lac La Ronge Indian Band enacts:



Lac La Ronge Indian Band Land Instruments Law

PART 1 PRELIMINARY MATTERS

1. Citation

- 1.1 This law may be cited as the *Lac La Ronge Indian Band Land Instruments Law*.

2. Definitions

- 2.1 Unless otherwise defined in this law or required by the context, words and expressions used in this law have the same meaning as they have been given in the Land Code.

- 2.2 In this law:

"First Nation Land Register" means the register within the First Nations Land Registry System (FNLRs), set up by section 25(1) of the *First Nations Land Management Act*, which records instruments relating to reserve lands administered under the *First Nations Land Management Act*;

"First Nation Land Registry" means the administrative office referred to in section 2 of the *First Nations Land Registry Regulations*, specifically, the office located in the National Capital Region that is set up to facilitate the First Nation Land Register;

"Lands & Resources Department" means that office which provides, among other duties, administrative support to the Land Code Advisory Committee and the Traditional Lands and Resources Advisory Committee and is responsible for managing Lac La Ronge Indian Band Lands under the Land Code.

"Land Instrument" is a written document that purport to transfer an Interest or Licence in or to Lac La Ronge Indian Band Land, and **"Land Instruments"** indicates the plural; and

"Parcel of Land" means a specific section or area of the Lac La Ronge Indian Band Land with a unique legal description and parcel identification number.

3. General Interpretation

- 3.1 In this law:

- (1) Headings and subheadings are for convenience only, do not form part of this law, and in no way define, limit, alter, or enlarge the scope or meaning of any provision of this law;
- (2) Unless the context requires otherwise, the use of the singular is to be construed as including the plural and vice versa;



Lac La Ronge Indian Band Land Instruments Law

- (3) Unless the context requires otherwise, a reference to one gender includes reference to all other genders;
- (4) "Must" is to be construed as imperative;
- (5) The words "include", "includes", "including", "exclude", "excludes", and "excluding" are to be read as if they are followed by the phrase "without limitation"; and
- (6) A reference to an enactment includes every amendment to it, every subordinate enactment—including laws, by-laws, and regulations—made under it, and any replacement enactment.

3.2 If there is an inconsistency or conflict between this law and the Land Code, the Land Code prevails to the extent of the inconsistency or conflict.

3.3 This law must be interpreted in a fair, large, and liberal manner and in accordance with the Land Code.

4. Specific interpretation

4.1 The Framework Agreement on First Nation Land Management, as enacted by the *First Nations Land Management Act*, and the *First Nations Land Registry Regulations* use the word "document", instead of the word "instrument", which corresponds with the terminology sometimes used in the First Nation Land Register.

5. Severability

5.1 If any provision of this law is determined by a court of competent jurisdiction to be illegal or unenforceable, that invalid provision will be considered separate and severable, and the legality or enforceability of the remaining provisions will not be affected by that determination.

6. Application

6.1 This law applies to the whole area of Lac La Ronge Indian Band Land.

6.2 Where any other enactment, including a law, by-law, or regulation, of Canada or Lac La Ronge Indian Band applies to any matter covered by this law, compliance with this law does not relieve any person from also needing to comply with the provisions of other applicable enactments.

PART 2

CREATION OF LAND INSTRUMENTS

7. Creation of Land Instruments

Land Instruments and associated forms

7.1 The following Land Instruments, as provided in the forms set out in Schedule A of this Law, are approved, and prescribed by Council:

- (1) Land Instrument - Transfer of an Interest in Allotment or Certificate of Permanent Interest (LLRIB-01).
- (2) Land Instrument - General Interest (LLRIB-02).
- (3) Land Instrument - Mortgage (LLRIB-03).
- (4) Land Instrument - Other Interests (LLRIB-04).
- (5) Land Instrument - Executions (LLRIB-05).
- (6) Land Instrument - Additional Information (LLRIB-06).
- (7) Land Instrument - Certificate of Permanent Interest (LLRIB-07).

Land Interests in writing

7.2 In accordance with the Land Code, an Interest or Licence in Lac La Ronge Indian Band Land must be written and is not enforceable unless it is registered in the First Nation Land Register.

Standardized Land Instruments

- 7.3 The Land Instruments set out in section 7.1 (1) to (7) are the only instruments that the Lac La Ronge Indian Band will submit to the First Nation Land Registry.
- 7.4 The Land Instrument noted under section 7.1(7) is the only instrument to be used when a Certificate of Permanent Interest holder requests a copy of their Certificate of Permanent Interest for their Parcel of Land.
- 7.5 The Lands & Resources Department must use the Land Instruments prescribed herein to carry out their prescribed duties and may use paper or electronic fillable versions of the Land Instruments.



Lac La Ronge Indian Band Land Instruments Law

8. Authority to establish fees

Council may establish administrative fees

8.1 Council may establish administrative fees in relation to this law, payable to Lac La Ronge Indian Band, including but not limited to:

- (1) Fees on request for copies of Land Instruments defined under this law;
- (2) Fees on request for copies of other documents registered in the First Nation Land Register; and
- (3) Fees on application to register an Interest or Licence in Lac La Ronge Indian Band Land, or any other document, in the First Nation Land Register.

Prescribed administrative fees

8.2 The administrative fees authorized in section 8.1 in relation to this law are expressly set out in Schedule B of this law.

[the remainder of this page has been left intentionally blank]



Lac La Ronge Indian Band Land Instruments Law

PART 3 OTHER MATTERS

9. Coming into Force

- 9.1 This law is enacted if it is approved by a majority of the Council at a duly convened meeting of Council open to Members.

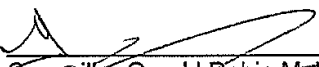
BE IT KNOWN that this law entitled *Lac La Ronge Indian Band Land Instruments Law* is hereby enacted by a quorum of Council at a duly convened Council of the Lac La Ronge Indian Band, open to Members and held on Nov 16, 2021 and comes into force and effect on the 16 day of November, 2021.


Chief Tammy Miriam Cook-Searson


Councillor Michael James Bird

Councillor Jimmy Bryce Charles

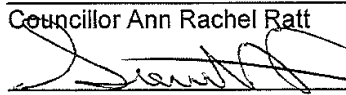
Councillor Linda Ann Mary Charles


Councillor Gerald Robin McKenzie

Councillor Keith Robert Mirasty


Councillor Ann Rachel Ratt


Councillor Devin Daniel Bernatchez


Councillor Harry Sam Roberts

Councillor John Patrick Roberts


Councillor Norman Paul Ross


Councillor Dennis Bruce Sanderson

Councillor John Richard Halkett

Quorum of Council is 7.



SCHEDULE A: LAND INSTRUMENT FORMS



LAC LA RONGE INDIAN BAND
Land Registry Instrument Form No.
LLRIB-01

APPROVED AS TO THE LAND
INSTRUMENT BY LLRIB
COUNCIL PURSUANT TO LLRIB
LAND CODE AND LLRIB LAND
INSTRUMENTS LAW

Signature:
Date: Nov 16/21

TRANSFER OF INTEREST IN ALLOTMENT OR CERTIFICATE OF PERMANENT INTEREST

Page 1 of Pages

1. APPLICATION: (Name, address, phone number and signature of applicant, applicant's solicitor, or agent)
[NAME]
[ADDRESS]
Phone: _____

Signature of Applicant, Applicant's
Solicitor or Agent

2. PARCEL IDENTIFIER(S) AND LEGAL DESCRIPTION(S) OF LAND:
PIN _____ LEGAL DESCRIPTION _____

[LOT] [PLAN] [RESERVE NAME & NO.]

3. CONSIDERATION: _____

4. TRANSFEROR(S):

[NAME]

[ADDRESS]

SFN Membership No. _____

Certificate of Permanent Interest or Allotment No. _____

5. INSTRUMENT:

☐ Agreement

☐ Estate Transfer

☐ Other (specify) _____

6. TRANSFEE(S); including occupation(s), postal address(es) and postal code(s)

[NAME]

[ADDRESS]

LLRIB Membership No. _____

7. EXECUTION(S): The transferor(s) accept(s) the above consideration and understand(s) that this instrument operates to transfer the Allotment or Certificate of Permanent Interest in the land described in Item 2 to the transferee(s).

Officer Signature(s)

EXECUTION DATE

Transferor(s) Signature(s)

Y	M	D

Transferor(s)

Transferor(s)

As to the signature of the Transferor(s)

OFFICER CERTIFICATION:

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized to take affidavits for use in Saskatchewan and certifies that there has been compliance with the Lac La Ronge Indian Band requirements.



LAC LA RONGE INDIAN BAND Land Registry Instrument Form No. LLRIB-02

APPROVED AS TO THE LAND
INSTRUMENT BY LLRIB
COUNCIL PURSUANT TO LLRIB
LAND CODE AND LLRIB LAND
INSTRUMENTS LAW

Signature: _____

Date: Nov 16/21

GENERAL INSTRUMENT - PART 1

(This area for LLRIB Lands & Resources Department use)

Page 1 of Pages

1. APPLICATION: (Name, address, phone number and signature of applicant, applicant's solicitor, or agent)

[NAME]

[ADDRESS]

Phone: _____

Signature of Applicant, Applicant's Solicitor or Agent
or the LLRIB Reserve Lands Manager

2. PARCEL IDENTIFIER(S) AND LEGAL DESCRIPTION(S) OF LAND:

PIN

LEGAL DESCRIPTION

[LOT] [PLAN] [RESERVE NAME & NO.]

3. NATURE OF INTEREST:

DOCUMENT REFERENCE

PERSON

ENTITLED TO

INTEREST

DESCRIPTION

(page and paragraph)

[TYPE OF INTEREST & REG NO.]

4. TERMS: Part 2 of this instrument consists of (select one only)

☐ Lease

☐ Sublease

☐ Assignment of Lease

☐ Assignment of Sublease

☐ Agreement for Sale

☐ Assignment of Mortgage

☐ Discharge of Mortgage

☐ Permit

☐ Licence

☐ Easement

☐ Release

Part 2 includes any additional or modified terms referred to in Item 7 or in a schedule attached to this instrument. If discharge of mortgage or release is selected, the interest described in Item 3 is released or discharged from the land described in Item 2.

5. TRANSFEROR(S):

[NAME]

[ADDRESS]

6. TRANSFEREE(S): including occupation(s), postal address(es) and postal code(s)

[NAME]

[ADDRESS]

7. ADDITIONAL OR MODIFIED TERMS:

8. EXECUTION(S): This instrument creates, assigns, modifies, enlarges, discharges or governs the priority of the interest(s) described in Item 3 and the Transferor(s) and every other signatory agree to be bound by this instrument, and acknowledge(s) receipt of a true copy of the instrument described in Item 4.

Officer Signature(s)

EXECUTION DATE

Party(ies) Signature(s)

Y	M	D

Print Name: _____

As to the signature(s)

Print Name: _____

OFFICER CERTIFICATION: Your signature constitutes a representation that you are a solicitor, notary public or other person authorized to take affidavits for use in Saskatchewan and certifies that there has been compliance with the Lac La Ronge Indian Band requirements. The LLRIB Reserve Lands Manager may sign this instrument for any of the terms noted in area number 4, as noted above.

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LAC LA RONGE INDIAN BAND Land Registry Instrument Form No. LLRIB-03

APPROVED AS TO THE LAND
INSTRUMENT BY LLRIB
COUNCIL PURSUANT TO LLRIB
LAND CODE AND LLRIB LAND
INSTRUMENTS LAW

Signature:
Date: Nov 16/21

MORTGAGE - PART 1

(This area for LLRIB Lands & Resources Department use)

Page 1 of ____ Pages

1. APPLICATION: (Name, address, phone number and signature of applicant, applicant's solicitor, or agent)

[NAME]
[ADDRESS]
Phone:

Signature of Applicant, Applicant's Solicitor or Agent

3. PARCEL IDENTIFIER(S) AND LEGAL DESCRIPTION(S) OF THE MORTGAGED LAND:
PIN LEGAL DESCRIPTION

[UNIT] [LOT] [PLAN] [RESERVE NAME & NO.]

3. BORROWER(S) [MORTGAGOR(S)]: including postal address(es) and postal code(s)

[NAME]
[ADDRESS]

4. LENDER(S) [MORTGAGEE(S)]: including occupation(s), postal address(es) and postal code(s)

[NAME]
[ADDRESS]

5. PAYMENT PROVISIONS:

(a) Principal Amount: \$	(b) Interest Rate: ____ % per annum	(c) Interest Adjustment Date:	Y	M	D
(d) Interest Calculation Period:	(e) Payment Dates:	(f) First Payment Date:			
(g) Amount of each periodic payment: \$	(h) Interest Act (Canada) Statement: The Equivalent rate of interest calculated half yearly not in advance is ____ % per annum	(i) Last Payment Date:			
(j) Assignment of Rents which the applicant wants registered? Yes [] No [] IF YES, page & paragraph no.:	(k) Place of payment: Postal address in item 4	(l) Balance Due Date:			

MORTGAGE - PART 1

Page 2 of ____ Pages

6. MORTGAGE contains floating charge on land? Yes [] No []

7. MORTGAGE secures a current or running account? Yes [] No []

8. INTEREST MORTGAGED: (select one only)

- [] Lease No. _____
[] Sublease No. _____
[] Allotment or Certificate of Permanent Interest No. _____

Page 12 of 19



[] Licence No. _____

9. MORTGAGE TERMS:

Part 2 of this mortgage consists of the mortgage terms attached pages ____ to ____ and any additional or modified terms referred to in Item 10 or in a schedule annexed to this mortgage.

10. ADDITIONAL OR MODIFIED TERMS:

11. PRIOR ENCUMBRANCES PERMITTED BY LENDER:

12. EXECUTION(S): This mortgage charges the Borrower's interest in the interest mortgaged as security for payment of all money due and performance of all obligations in accordance with the mortgage terms referred to in Item 9 and the Borrower(s) and every other signatory agree(s) to be bound by, and acknowledge(s) receipt of a true copy of, those terms.

Officer Signature(s)

EXECUTION DATE

Mortgagor(s) Signature(s)

Y	M	D

OFFICER CERTIFICATION:

Your signature constitutes a representation that you are a solicitor, notary public or other person authorized to take affidavits for use in Saskatchewan and certifies that there has been compliance with the Lac La Ronge Indian Band requirements.



LAC LA RONGE INDIAN BAND
Land Registry Instrument Form No.
LLRIB-04

APPROVED AS TO THE LAND INSTRUMENT BY LLRIB COUNCIL PURSUANT TO LLRIB LAND CODE AND LLRIB LAND INSTRUMENTS LAW Signature:  Date: <u>Nov 16/21</u>
--

OTHER REGISTERABLE INSTRUMENTS - PART 1 (This area for LLRIB Lands & Resources Department Use) Page 1 of ____ Pages

1. APPLICATION: (Name, address, phone number and signature of applicant, applicant's solicitor, or agent)
[NAME]
[ADDRESS]
Phone:

Signature of Applicant, Applicant's Solicitor or
Agent or the LLRIB Reserve Lands Manger

2. PARCEL IDENTIFIER(S) AND LEGAL DESCRIPTION(S) OF LAND:
PIN LEGAL DESCRIPTION
UNIT NUMBER] [LOT] [PLAN] [RESERVE NAME & NO.]

3. NATURE OF INTEREST: (Describe and attach instrument or a certified copy)

4. TERMS: Part 2 of this instrument consists of: (select one only)

- ☐ Judgment
☐ Court Order
☐ Right of First Refusal
☐ Certificate of Pending Litigation
☐ Caveat
☐ Lien
☐ Assignment of Rent
☐ Option to Purchase
☐ Tax Certificate
☐ Estate
☐ Other: _____

Part 2 includes the instrument referred to in Item 3 and any additional or modified terms referred to in Item 5 or in a schedule attached to this instrument.

5. ADDITIONAL OR MODIFIED TERMS:

6. APPLICANT: (Full name and address of person who or on whose behalf the application is made if different than item 1)
[NAME]
[ADDRESS]

7. EXECUTION(S): This instrument creates, assigns, modifies, enlarges, discharges or governs the priority of the interest(s) described in Item 3 and the Transferor(s) and every other signatory agree to be bound by this instrument, and acknowledge(s) receipt of a true copy of the instrument described in Item 4.

Officer Signature(s)

EXECUTION DATE

Party(ies) Signature(s)

Y	M	D

Print Name: _____

Print Name: _____

As to the signature(s)

OFFICER CERTIFICATION: Your signature constitutes a representation that you are a solicitor, notary public or other person authorized to take affidavits for use in Saskatchewan and certifies that there has been compliance with the Lac La Ronge Indian Band requirements. The Lac La Ronge Indian Band Reserve Lands Manger may sign this instrument for any of the terms noted in area number 4, as noted above.



LAC LA RONGE INDIAN BAND
Land Registry Instrument Form No.
LLRIB-05

EXECUTIONS CONTINUED

Page 2 of ____ Pages

Officer Signature(s)

EXECUTION DATE

Party(ies) Signature(s)

Y	M	D

Print Name:

As to the signature(s)

Print Name:

OFFICER CERTIFICATION: Your signature constitutes a representation that you are a solicitor, notary public or other person authorized to take affidavits for use in Saskatchewan and certifies that there has been compliance with the Lac La Ronge Indian Band requirements.

Page 15 of 19



LAC LA RONGE INDIAN BAND
Land Register Instrument Form No.
LLRIB-06

APPROVED AS TO THE LAND
INSTRUMENT BY LLRIB
COUNCIL PURSUANT TO LLRIB
LAND CODE AND LLRIB LAND
INSTRUMENTS LAW

Signature: 

Date: Nov 16/21

SCHEDULE

Page ____ of ____ Pages

[ENTER THE REQUIRED INFORMATION IN THE SAME ORDER AS THE INFORMATION APPEARS ON INSTRUMENT
NUMBERED: FORM LLRIB-01, FORM LLRIB-02, FORM LLRIB-03 or FORM LLRIB-04.]



LAC LA RONGE INDIAN BAND
Land Register Instrument Form No.
LLRIB-07

APPROVED AS TO THE LAND
INSTRUMENT BY LLRIB
COUNCIL PURSUANT TO LLRIB
LAND CODE AND LLRIB LAND
INSTRUMENTS LAW

Signature: _____

Date: **Nov 16/21**

This instrument is only to be used to list the current permanent interest holder or holders and to list any charges running with the land and is not used to transfer any permanent interest.

As per information taken from the First Nation Land Registry System on the ____ day of ____, 20__
Exclusive user's name and address:

Name	Address	Joint Tenants or Tenants in Common (Indicate which one)	Percentage of exclusive user breakdown, if applicable

Legal Description of the Land: Lot ____ Plan ____ and Parcel Identification Number (PIN) 90 ____
Reserve: _____

Legal Notations:

Pending Transfers:

Current charges and other interests:

Nature of the charge and date of the charge	Nature of the charge and date of the charge
<input type="checkbox"/> Lease	<input type="checkbox"/> Sublease
<input type="checkbox"/> Licence	<input type="checkbox"/> Easement
<input type="checkbox"/> Judgment	<input type="checkbox"/> Court Order
<input type="checkbox"/> Right of first refusal	<input type="checkbox"/> Lien
<input type="checkbox"/> Caveat	<input type="checkbox"/> Statutory right of way
<input type="checkbox"/> Assignment of rent	<input type="checkbox"/> Other _____
<input type="checkbox"/> Estate	<input type="checkbox"/> Permit

Notes: There may be unregistered utility lines crossing this Parcel of Land.

Information is current as of ____, 20__.

End of Document



SCHEDULE B: ADMINISTRATIVE FEES

- 1.1 A Person who requests copies of the registered documents set out in the following table must pay to Lac La Ronge Indian Band the corresponding administrative fee.

Document	Fee
On request for a copy of a Parcel Abstract Report (PAR = Title Search)	\$30.00
On request for a copy of a Sublease, Lease or Head Lease	\$60.00
On request for a copy of a Mortgage	\$60.00
On request for a copy of a Strata Plan	\$60.00
On request for a copy of an Assignment	\$60.00
On request for a copy of a Survey plan	\$60.00
On request for a copy of any other document	\$30.00

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- 1.2 A Person who makes an application to register or record an Interest in Lac La Ronge Indian Band Land, or any other registerable instrument (or document, as sometimes referred to) in the First Nation Land Registry set out in the following table must pay to Lac La Ronge Indian Band the corresponding administrative fee.

Fee	Amount
Lease	\$300
Sublease	\$300
Assignment of Lease	\$300
Assignment of Sublease	\$300
Mortgage	\$300
Assignment of Rent	\$300
Assignment of Mortgage	\$300
Certificate of Pending Litigation	\$300
Judgement	\$300
Court Order	\$300
Modification of Lease	\$300
Modification of Mortgage	\$300
Discharge of Mortgage	\$100
Amendment of Existing Instrument	\$100
Release	\$100
Name Change	\$100
Marriage Certificate	\$100
Death Certificate	\$100
Agreement for Sale	\$100
Option to Purchase	\$100
Right of First Refusal	\$100
Caveat	\$100
Lien	\$100
Tax Certificate	\$100
Estate	\$100
Permit	\$100
Licence	\$100
Easement	\$100
Other	\$100



Laws under the *Family Homes on Reserves and Matrimonial Interests or Rights Act*

Textes législatifs édictés en vertu de la *Loi sur les foyers familiaux situés dans les réserves et les droits ou intérêts matrimoniaux*

First Nation Laws enacted under the *Family Homes on Reserves and Matrimonial Interests or Rights Act*.

Textes législatifs édictés par les Premières Nations en vertu de la *Loi sur les foyers familiaux situés dans les réserves et les droits ou intérêts matrimoniaux*.



Ontario

MITAANJIGAMIING FIRST NATION MATRIMONIAL REAL PROPERTY LAW



Purpose of MRP Law

The primary purpose of this law is to deal with Matrimonial Real Property situated in Mitaanjigamiing First Nation (hereinafter referred to as “MFN”) in the event of the breakdown of a marriage or common-law relationship, or upon the death of a spouse.

This law applies to interests in or claims dealing with Family Homes located in MFN as defined herein.

Subject to its terms, this law shall not be construed as limiting or precluding any right or remedy otherwise available to persons who are or may be affected by it pursuant to any other law applicable on the breakdown of a marriage or common-law relationship with respect to personal property or other entitlements or obligations of spouses.

Subject to this law, MFN may deal with interests in land or homes in MFN held by either spouse or both spouses, in a manner consistent with this law, relating to the ownership, possession or occupancy of real property or the division of interests in real property in MFN.

In this Law, reference to the masculine includes the feminine, and references to the singular include the plural.

Preamble

WHEREAS: Mitaanjigamiing First Nation (hereinafter referred to as “MFN”) has used and occupied its reserve lands since 1873;

WHEREAS: MFN has pursuant to Treaty No. 3 reserved certain lands for the exclusive use and benefits of its members;

WHEREAS: MFN has the inherent right to govern itself, its members and its lands;

WHEREAS: MFN desires to provide a law appropriate to its culture and traditions with respect to the use, enjoyment, and occupation of family homes on its reserve lands and the division of real property rights or interests held by spouses or common-law partners on reserve lands;

WHEREAS: MFN has the inherent right to govern itself, its members and its lands;

WHEREAS: MFN governs itself in accordance with the Seven Grandfather Teachings;

- a) Respect – Manaach`idiwin;
- b) Honesty – Gwekwaadiziwin;
- c) Wisdom – Gikendaasowin;
- d) Bravery – Zoongide`win;
- e) Humility – Dabaasendizowin;
- f) Love – Zaagi`idiwin;
- g) Truth – Debwewin;

WHEREAS: MFN values fairness, equality, and family preservation;

WHEREAS: MFN intends to provide equal rights, remedies, and protections to each spouse who has or claims interests in the matrimonial home situated in MFN, upon the breakdown of their marriage or common-law relationship;

WHEREAS: MFN does not wish to be bound by the default provisions of the federal *Family Homes on Reserves and Matrimonial Interests and Rights Act* (Canada);

WHEREAS: the MFN Matrimonial Real Property Law supersedes the federal *Family Homes on Reserves and Matrimonial Interests and Rights Act* and any provincial matrimonial property laws;

WHEREAS: while MFN allows non-member spouses to reside in MFN, non-members acquire no rights to the land;

WHEREAS: the best interests and welfare of the children, including their safety, comfort, and the right to remain in the matrimonial home where appropriate and desirable, shall

MFN Matrimonial Real Property Law – “Draft” – April 2019

WHEREAS: the best interests and welfare of the children, including their safety, comfort, and the right to remain in the matrimonial home where appropriate and desirable, shall be of paramount consideration in the exercise of determining the rights and interests of spouses and to the interpretation and application of this law;

WHEREAS: MFN intends to respect the following principles for the use and occupancy of matrimonial real property on MFN land and the division of interests in that home, upon the breakdown of a marriage or common-law relationship;

- i) the right of the spouses in a marriage or common-law relationship to make their own agreement as to the disposition of interests in matrimonial real property on the First Nation in the event of the breakdown of the relationship;
- ii) to encourage the use of mediation where the parties have not or are unable to reach their own agreement upon the breakdown of the relationship;

WHEREAS: the MFN Council or its designate has the authority to implement and enforce an agreement reached between the spouses or through the Dispute Resolution Process regarding the matrimonial home as long as agreements and decisions are consistent with existing MFN Laws;

THEREFORE BE IT RESOLVED: that this Law, submitted to the MFN members by the Chief and Council, is approved and enacted, and shall be effective as of the date of the Community vote on the law and being approved by the Minister of Indigenous Services Canada.

The Chief and Council of Mitaanjigamiing First Nation enact as follows:

Title

1. The title of this Law is the *Mitaanjigamiing First Nation Matrimonial Real Property Law*.

Definitions

2. For the purposes of understanding this Law, the following definitions apply:

“**Act**” means the *Family Homes on Reserves and Matrimonial Interests or Rights Act* (Canada)

“**Applicant**” means a person who has submitted an application to settle a dispute between spouses concerning the family home situated within MFN.

“**By-Law Officer**” means officers as appointed from time to time by Chief and Council.

“**Council**” means the Chief and Council of MFN.

“**Band Council Resolution**” means a resolution of the Council.

“**Canada**” means Her Majesty the Queen in Right of Canada.

“**Child**” means:

- a) a child of the spouses born in or out of wedlock;
- b) a child adopted by the spouses in accordance with the law of a province or territory or in accordance with aboriginal custom;
- c) a child of one spouse and adopted by the other spouse; or
- d) a child whom the spouses have demonstrated a settled intention to treat as their child.

“**Committee**” means the Dispute Resolution Committee.

“**Common-Law Partner**” means an individual who, in respect of another person, is not married to the other person but has been living together with another person in a marriage-like relationship continuously for a period of at least two (2) years.

“**Common-Law Relationship**” means the relationship between two (2) common-law partners who are cohabiting together in a conjugal relationship and includes same-sex

relationships, provided neither person also has another legal spouse and “Common-Law Relationship” shall have a corresponding meaning.

“**Court**” means the Ontario Superior Court of Justice.

“**Dependent**” means a person under the age of 18 years who has not withdrawn from, or a person 18 years of age or older who is unable by reason of illness or disability to withdraw from, the care and control of his/her parents or his/her legal guardian.

“**Dispose**” includes to give, to sell, to exchange, or any other method of disposal or instrument, including a will.

“**Dispute Resolution**” means the dispute resolution services as defined in this Law.

“**Dispute Resolution Committee**” means the Dispute Resolution Committee established by Chief and Council who are authorized to make decisions under this Law.

“**Domestic Contract**” means a cohabitation agreement, a marriage contract, a prenuptial contract, a separation agreement or any other contract regarding the rights and obligations of the parties during marriage or cohabitation or upon separation or death of one or both of them.

“**Family Home**” means a structure,

- a) where the spouses habitually reside or, if they are separated or one of them has died, where they habitually resided on the day on which they separated or the death occurred; and
- b) in which at least one spouse has any right or interest or that was allocated to at least one of the spouses by Mitaanjigamiing First Nation.

“**Family Real Property**” means a real property right or interest held by at least one of the spouses that was:

- a) acquired during the marriage or common-law relationship; or
- b) acquired before the marriage or common-law relationship, but in specific contemplation of the marriage or relationship.

“**First Nation Law**” means the body of all effective laws and by-laws enacted by MFN.

“**Indian Act**” means the *Indian Act*, R.S.C. 1985, as amended from time to time.

“**Interest in Land in Mitaanjigamiing First Nation**” includes any legal or equitable interest in the ownership, occupation or possession by either spouse or both spouses, in land in MFN.

“**Improvements to the Home**” means any improvements to the Family Home that were made while the couple was in a relationship.

“Marriage” means the union of two (2) persons and includes marriages that are solemnized by a traditional, customary, religious or civil ceremony, and/or a Common-Law Relationship provided neither person also has another legal spouse and “Married” shall have a corresponding meaning.

“Member” means a person whose name appears on the Membership List of MFN.

“Mitaanjigamiing First Nation Land” means Rainy Lake 18C Indian Reserve.

“Non-member” means a person whose name does not appear in the Membership List of MFN.

“Parent” in respect of a child, means the child’s natural parent, adopted parent, step-parent, and a person who has demonstrated a settled intention to treat the child as a child of his or her family, except under an arrangement where the child is placed in a foster home by a person having lawful custody.

“Peace Officer” means a person referred to in paragraph C of the definition of “peace officer” in section 2 of the *Criminal Code of Canada*.

“Resident” means a person who has been granted permission to reside in MFN.

“Right of Interest” means the right or interest held by a person other than MFN in a structure on MFN land or in any fixture or other property permanently affixed to MFN land, including,

- a) the right or interest a person has to or in a structure that was built by, paid for by or purchase by a person other than MFN,
- b) a fixture or improvement to land, if the fixture or improvement was built by, paid for by or purchased by a person other than MFN.

“Safe house” means a structure owned by MFN that has been dedicated to housing individuals who require short-term emergency housing as a result of marital disputes.

“Spouse” means an individual who, in respect of another person,

- a) is married to the other person,
- b) has in good faith entered into a marriage with the other person that is void; or
- c) is a common-law partner of the other person.

“Voters” means a person whose name appears in the Membership List and has attained the age of eighteen years.

Rules of Interpretation

- 3.1** For greater certainty, the rules in sections 3.2 to 3.10 apply to the interpretation and application of this Law.
- 3.2** A person ceases to be considered a child upon reaching the age of eighteen (18) years of age unless he or she is dependent upon one of the spouses for care or financial support because he or she is suffering from an illness or disability.
- 3.3** A marriage is valid if performed in accordance with the law of a province or territory or in accordance with Indigenous custom.
- 3.4** The sex or gender of a person is not relevant to the interpretation of “spouse” or “common-law partner” or to the application of this law.
- 3.5** A common-law relationship is considered to start when the common-law partners begin living together with each other in a marriage-like relationship.
- 3.6** Persons are deemed to have lived separate and apart for any period during which they:
- a) lived apart and either of them had the intention to live separate and apart from the other,
or
 - b) continued to live together but their marriage or common-law relationship had ended.
- 3.7** A period during which persons have lived separate and apart shall not be considered to have been interrupted or terminated only because they resumed living together for the purpose of reconciliation during one or more periods totaling not more than one hundred twenty (120) days.
- 3.8** If a family home is also normally used for more than just a residential purpose, the rules on family homes include only the portion of the structure that may be reasonably be regarded as necessary for the residential purpose.
- 3.9** Family real property does not include any asset acquired by a spouse by way of gift or inheritance unless it can be shown that the gift or inheritance was devised or made with the intention of benefitting both spouses.
- 3.10** This Law does not limit or preclude any right or remedy available under any other law, including the common-law or the legislation of the First Nation, the province or Canada with respect to personal property.

Application of the Law

- 4.1 This law may be cited as the Mitaanjigamling First Nation Matrimonial Real Property Law.
- 4.2 This Law applies in respect of:
- a) the use, enjoyment, occupation, and possession of family homes on MFN land; and
 - b) the rights and interests of spouses in structures on MFN land and fixtures or other property permanently affixed to MFN land.
- 4.3 For greater certainty, the Law does not apply to the division of any traditional or customary right of a member of MFN to occupy or possess land, as opposed to a structure on land or a fixture or other property permanently affixed to land.
- 4.4 This Law applies to spouses only if at least one of them is a member of MFN.
- 4.5 This Law applies in respect of rights and interests acquired both before and after this Law takes effect.

Domestic Agreements

- 5.1 A Domestic Agreement between spouses shall have no force or effect to the extent that the agreement restricts any rights or benefits provided under this law.

Use, Enjoyment and Occupation of a Family Home

- 6.1 A family home is for the use, enjoyment, and occupation of the spouses and their children.
- 6.2 The right of a spouse or child to use, enjoy, and occupy the family home is a personal right that is enforceable only against each other.
- 6.3 The right of a child to use, enjoy and occupy the family home is;
- a) paramount over the right of a spouse to use, enjoy and the occupy the family home; and
 - b) continues until the Dispute Resolution Committee makes an order, or other accommodation is arranged, in the best interests and welfare of the child.

Restrictions on Disposition of Family Home

- 7.1 No spouse shall dispose of or encumber a right or interest in a family home unless
- a) the other spouse joins in the instrument or consents to the transaction;
 - b) the Council consents to or authorizes the transaction or releases the property from the application of this section.
- 7.2 Any disposition or encumbrance contrary to section 7.1 has no effect.
- 7.3 For greater certainty, any sale or encumbrance is subject to any other applicable law of the First Nation.

Application for Exclusive Occupation of Family Home

- 8.1 The Dispute Resolution Committee may on application by a spouse whether or not that person is a member of MFN or an Indian, order that:
- a) one spouse and child be given exclusive rights to use, enjoy and occupy the Family Home or part of it for the period that the Committee directs;
 - b) a spouse or other person preserve and deliver up the Family Home and its contents to their spouse and child;
 - c) a spouse or other person does not disturb the occupants of the Family Home;
 - d) a spouse make periodic payments to the other spouse for exclusive use, enjoyment and occupation;
 - e) all or part of the contents of the Family Home remain in the home or be removed from the home;
 - f) a spouse pay for all or part of the repairs and maintenance of the Family Home and other related liabilities, or to make periodic payments to the other spouse for these purposes; and
 - g) exclusive occupation extends to the portion of any land that is contiguous to the Family Home and that it is necessary for the use and enjoyment of the Family Home.

- 8.2** When making an order under section 8.1, the Committee shall consider all of the circumstances of the parties including:
- a) the best interests and welfare of any affected children and their paramount right to use, occupy, and enjoy the family home;
 - b) any existing order under this Law and any existing support orders;
 - c) the financial position and medical condition of the spouses;
 - d) the availability of other suitable and affordable accommodation;
 - e) any risk of violence or harm to a spouse or child or another person occupying the family home;
 - f) the length of time each spouse has resided in the family home;
 - g) whether any third party holds a right or interest in the family home;
 - h) the interests of any elderly person, or person with a disability, who habitually resides in the family home, if one of the spouses is that person's caregiver;
 - i) any other exceptional circumstances related to a person, other than the spouses or children, who is occupying the family home;
 - j) the collective rights of the First Nation and any entitlement or financial interest of the First Nation in or to the family home.
- 8.3** If the family home is occupied under a rental agreement or lease, the terms of the rental agreement or lease shall apply to the persons granted exclusive occupancy during the period of the order.
- 8.4** If an order under this section is needed urgently, the application may be made to a quorum of Council who may make an interim order until the full application can be heard, and a final decision rendered by the Committee.
- 8.5** An interim order under section 8.4 shall not be more than 30 days.
- 8.6** For greater certainty, an order made under section 8.1 does not,
- a) change who holds rights in or to the family home; or

- b) prevent an executor of a will or an administrator of an estate from transferring an interest or right to a named beneficiary under the will or to a beneficiary on intestacy.
- 8.7 An order under section 8.1 cannot grant exclusive occupation to a spouse for more than one year without the consent of Council, but the order may be renewed by the Committee, on application, for successive periods not exceeding one year.
- 8.8 Notwithstanding section 8.7, the Committee may grant an exclusive occupation order to a spouse for a period exceeding one year if minor children reside in the family home until such time as the children reach the age of 18.

Emergency Protection Orders

- 9.1 A spouse, whether or not that person is a member of MFN or an Indian, may make an application to the quorum of Council for an emergency protection order without the other spouse being present or notice of the application being provided to them.
- 9.2 An emergency protection order granted under this section shall be valid for a three-month period, subject to any conditions that the Council specifies.
- 9.3 The spouse who has been granted the emergency protection order may apply to the Council for an extension of that order while it remains in effect.
- 9.4 In order for the Council to grant an order under this section, the Committee must be satisfied that:
 - a) family violence has occurred; and
 - b) the order is immediately required due to the urgency of the situation and to ensure the protection of those persons who are at risk of further harm or of property that is at risk of damage.
- 9.5 A By-Law Officer, Peace Officer, or any other person may make the application under this section on behalf of the affected spouse if they have been provided with the spouse's consent to do so.
- 9.6 In deciding whether or not to grant an emergency protection order, Council shall take into account the following factors:
 - a) the history and nature of the family violence;

- b) whether there is an immediate danger to the person or property that is at risk;
- c) the best interests of any children of either spouse;
- d) the interests of any third parties, such as any elderly persons, who habitually reside in the Family Home;
- e) whether any third party holds an interest or right in or to the Family Home; and
- f) the existence of exceptional circumstances that require the removal of a third party from the Family Home.

9.7 An order granted under this section may contain the following:

- a) a provision granting the applicant exclusive occupation of the Family Home and access to that home;
- b) a provision requiring the Applicant's spouse and any other person specified in the order who habitually resides in the Family Home, to vacate the home either immediately or within a specified period, and prohibiting them from re-entering the home for the duration of the order;
- c) a provision directing a By-Law Officer or Peace Officer to remove the Applicant's spouse or other specified person from the Family Home pursuant to the terms of the order;
- d) a provision prohibiting the Applicant's spouse or other specified person from attending near the Family Home;
- e) a provision directing a Peace Officer or By-Law Officer to accompany the Applicant's spouse or other specified person to the Family Home in order to supervise the removal of personal belongings,
- f) any other provision that Council considers necessary for the immediate protection of the persons or property who may be at risk of harm.

9.8 An order under this section shall take effect once notice of it has been served on the person against whom the order was made.

9.9 Any person against whom an order under this section is made, may apply to the Council to have the order varied or revoked.

- 9.10** An application to vary or revoke an order under this section may only be made within two weeks after the day on which the notice of the order was received, or within any further time that Council allows.
- 9.11** Council may confirm, vary, or revoke the order where an application has been made under section 9.9.

Safe house

- 10.1** A spouse, whether or not that person is a member of MFN or an Indian, may make an application to Council for an order allowing them to reside in a safe house if that member is in need of temporary emergency housing as a result of marital disputes.
- 10.2** An order under section 10.1 shall be valid for the following periods, subject to any conditions that Council specifies:
- a) One hundred twenty (120) days if the spouse has minor children; or
 - b) Sixty (60) days if the spouse does not have minor children.
- 10.3** In deciding whether or not to grant an order under section 10.1, Council shall take into account the following factors:
- a) The best interests of the applicant's minor children;
 - b) Whether there is any risk of violence or harm to an applicant spouse or child;
 - c) Whether the applicant spouse has been granted an emergency protection order under section 9;
 - d) Whether the applicant spouse has been displaced from their family home due to an exclusive occupation order under section 8;
 - e) Whether the safe houses are occupied at the time of the application;
 - f) The financial position of the Applicant spouse; and
 - g) Any other factor deemed relevant by Council.

**Division of Family Real Property Upon the Breakdown of a Marriage or
Common-Law Relationship**

- 11.1** A spouse may apply to the Committee to divide the value of their Family Real Property upon the breakdown of the marriage or common-law relationship.
- 11.2** Each spouse is entitled to an equal share of the value of their Family Real Property.
- 11.3** For greater certainty, when dividing or sharing the value of Family Real Property, the rights and interests in a structure cannot be transferred to or held by a person who is not a member of Mitaanjigamiing First Nation, though they remain entitled to a share of the value of any family real property.
- 11.4** Despite section 11.2, the Committee may divide the family real property into unequal shares or adjust any payments, if the Committee decides that equal shares would be unfair or inequitable after considering the following:
- a) the best interests and welfare of any affected child, including the need to provide accommodation and proper support to any affected children;
 - b) any payments payable for the support of a child and any financial responsibility related to the care and upbringing of the child;
 - c) any agreement between one or both spouses and a third party;
 - d) the length of time that the spouses have lived together;
 - e) the length of time, if any, that the spouses have lived separate and apart;
 - f) any significant change in the value of the interests or rights in question between the day for fixing the value date and the day on which the order is made;
 - g) whether one spouse has exclusive occupation of the family home by agreement or order;
 - h) any contribution, whether financial or in some other form, made directly or indirectly by a third party on behalf of a spouse to the acquisition, disposition, operation, management or use of the property;
 - i) any direct or indirect contribution made by one spouse to the career or career potential of the other person;

- j) the extent to which the financial means and earning capacity of each spouse have been affected by the responsibilities and other circumstances of the marriage or common-law relationship;
 - k) any substantial gift of property by a spouse to a third party or any transfer of property by a spouse to a third party other than a bona fide purchaser for value;
 - l) any previous distribution of property between the spouses by gift or agreement or pursuant to an order of the Committee;
 - m) any tax liability that may be incurred by a spouse as a result of any transfer or sale of property or any order made by a Committee;
 - n) any dissipation or reduction in the value of the property caused by a spouse;
 - o) any financial or other interests of the First Nation or third parties in the family real property;
 - p) any debts or liabilities of a spouse, including debts paid during the course of the marriage or common-law relationship;
 - q) the value of other property that is subject to division or has been divided under the applicable family law of a province or territory;
 - r) any other relevant fact or circumstance.
- 11.5** No application may be made under section 10.1 more than three years after the day the spouses lived separate and apart.

Compensation for Other Real Property

- 12.1** If one spouse has a right or interest that is not Family Real Property, such as a structure, fixture, or other property, the other spouse is entitled upon division of the real property to compensation for that right or interest in accordance with section 13.1.

Death of a Spouse or Common-Law Partner

- 13.1** Upon the death of a spouse or common-law partner, the survivor is entitled, on application made under this section, to an amount equal to one half of the value, on the valuation date, of the interest or right that was held by the deceased individual in or to the family home, and

to other real property rights or interests that were held by the deceased individual on reserve, besides those of in the family home, in the same manner as provided under section 14.1.

- 13.2** An applicant for an order under this section must, without delay, send a copy of the application to the following persons:
- a) where the applicant is the survivor, to the executor of the will or the administrator of the estate, if the applicant knows who those persons are, or
 - b) where the applicant is the executor of a will or an administrator of an estate, to the survivor.
- 13.3** On application by an executor of a will or an administrator of an estate, the Committee may, by order, vary the amount owed to the survivor under this section.
- 13.4** No application may be made under section 13.1 more than three years after the death of a spouse.
- 13.5** On application under this section, the Committee may, by order, determine any matter in respect of the survivor's entitlement under this section, including:
- a) determining the amount payable to the survivor, and;
 - b) providing for the method or combination of methods of payment of that amount to the survivor.
- 13.6** An executor of a will or an administrator of an estate must not proceed with the distribution of the estate until one of the following occurs:
- a) the survivor consents in writing to the proposed distribution,
 - b) the three year period has expired without an application having been made, or
 - c) an application under this section has been disposed of.
- 13.7** Section 13.6 does not prohibit reasonable advances being provided to survivors or other dependents of the deceased spouse or common-law partner for their support.
- 13.8** A surviving spouse who is a non-member and is occupying the family home when the member spouse dies is entitled to continue to occupy the family home as follows:
- a) For non-member spouses who do not have any minor children a minimum of 180 days; and

- b) For non-member spouses who have minor children, either when the spouse remarries or the children reach the age of eighteen (18), whichever occurs first.

13.9 The Committee may, on application by a surviving spouse whether or not that person is member of MFN or an Indian, order that the survivor be granted exclusive occupation of the family home and reasonable access to that home, subject to any conditions and for the period that the Committee specifies.

13.10 In making an order under section 13.9, the Committee must consider, among other things:

- a) the best interests of any children who habitually reside in the family home, including the interest of any child who is a First Nation member to maintain a connection with that First Nation;
- b) the terms of the will;
- c) the collective interests of First Nation members in their reserve lands and the representations made by the council of the First Nation on whose reserve the family home is situated with respect to the cultural, social and legal context that pertains to the application;
- d) the medical condition of the survivor;
- e) the period during which the survivor has habitually resided on the reserve;
- f) the fact that the family home is the only property of significant value in the estate;
- g) the interests of any person who holds or will hold an interest or right in or to the family home;
- h) the interests of any elderly person or person with a disability who habitually resides in the family home and for whom the survivor is the caregiver;
- i) the existence of exceptional circumstances that necessitate the removal of a person from the family home in order to give effect to the granting to the survivor of exclusive occupation of that home, including the fact that the person has committed acts or omissions that constitute family violence, or reasonably constitute psychological abuse, against the survivor, any child in the charge of the survivor, or any other family member who habitually resides in the family home; and
- j) the views of any person who received a copy of the application, presented to the Committee in any form that the Committee allows.

Valuation of Rights and Interests

- 14.1** Unless the Committee determines that another value is more appropriate, rights and interests must be valued at the amount mutually agreed upon by the spouses. If the spouses cannot agree upon the value of the right or interest, the calculation in subsection 14.1(a) shall be used:
- a) one half of the amount by which it appreciated in value from the beginning of the marriage or common-law relationship to the valuation date, subtracted by any amounts paid by the spouse for improvements to it and any liability incurred to make those payments. This calculation shall be conducted by an appraiser whom the spouses mutually agree upon at their own cost.
- 14.2** For greater certainty, the value of a structure, fixture or other property affixed to land does not mean its insured value or the value of an equivalent one off-reserve.
- 14.3** The date for determining the value of rights and interests is the earliest of the following dates;
- a) the date a divorce is granted;
 - b) the date the marriage is declared a nullity;
 - c) the date the spouses began to live separate and apart;
 - d) the date on which a spouse manifested the intention not to continue the marriage or common-law relationship;
 - e) the date one spouse dies;
 - f) the date an application is made to the Committee for:
 - i. exclusive occupation of the family home;
 - ii. division of family real property; or
 - iii. Irresponsible depletion.

Mediation

- 15.1** Spouses who have a dispute about matters under this Law should make a reasonable attempt to resolve it through the efforts of a mutually agreed upon mediator in a process that accords with the traditions, customs, and practices of MFN.
- 15.2** Mediation does not prevent a party from seeking a remedy from the Committee or Council, especially in urgent circumstances where interim orders may be required.
- 15.3** The Council shall create and maintain a roster of designated community members/elders able to act as mediators available to spouses to assist them in resolving disputes about matters under this Law and a current copy of that roster shall be posted at the administration office in MFN.
- 15.4** A spouse may request mediation by filing a notice of request for mediation with Chief and Council in the designated form and with proof of notice having been provided to the other spouse.
- 15.5** It is the responsibility of the spouse requesting mediation to ensure that the notice referred to in section 15.4 is served on the other spouse at least 20 days in advance of the mediation session.

Powers of the Dispute Resolution Committee

- 16.1** The Committee may, on application:
- a) determine whether or not a structure is a family home and if so, its extent;
 - b) authorize the disposition or encumbrance of the family home without the consent of a spouse, if the spouse:
 - i. cannot be found or does not contest the application;
 - ii. is not capable of giving or withholding consent; or
 - iii. is unreasonably withholding consent;
 - c) declare as of no effect and set aside any sale or encumbrance of a family home made in contravention of section 7.1;

- d) make any order that it considers necessary to stop or restrict the irresponsible depletion of family real property;
- e) determine what is Family Real Property, and any other right or interest;
- f) determine the value and the date for fixing the value of a right or interest under section 14;
- g) determine the amount payable by one spouse to the other;
- b) provide the method by which the amount payable is to be settled, including:
 - i. payment of the amount in a lump sum;
 - ii. payment of the amount by installments;
 - iii. the transfer of a right or interest, subject to section 10.3;
 - iv. the set-off or compensation of any amounts owed by one spouse to the other; or
 - v. any combination of the methods referred to in subparagraphs (i) to (iv).

General Provisions for Orders

- 17.1** The Committee may make any order under this Law and give such directions as are necessary for those purposes except for an order under section 8.4, 9 or 10 which may only be made by Council.
- 17.1** The Committee may attach any conditions it considers appropriate to its decision or order under this Law and give such directions as are necessary for those purposes.
- 17.2** The Committee may, on application, make a decision or order under one section of this Law, make a decision or order under another section, or combine them.
- 17.3** In determining the best interests and welfare of a child, the Committee shall also consider:
- a) the possible disruptive effects on the child of a move to other accommodations; and
 - b) the child's views and preferences, if they can be reasonably ascertained.

- 17.4 The Committee may, on application, confirm, vary, or revoke any order or decision made under this Law, except for an order under section 8.4, 9 or 10 which may only be made by Council.

Administration

- 18.1 A copy of this Law appearing to be certified as a true copy by an officer of Mitaanjigamiing First Nation is proof of the original without proof of the officer's signature or official character.
- 18.2 The Council shall ensure a copy of this Law, as amended from time to time, is available for public inspection at locations designated by the Council and may make it public by any other means of communication that the Council considers appropriate. The Council shall also ensure that a Committee is in place at all times.
- 18.3 An Applicant who obtains an order or decision under this Law shall, without delay, send a copy of it to the MFN Land Manager.

Appeals

- 19.1 An appeal from an order under this Law does not operate as a stay or suspend the operation of the order unless the Judge bearing the matter decides otherwise.

Enforcement

- 20.1 A Peace Officer may arrest without warrant any person the officer believes on reasonable and probable grounds to have contravened an order for exclusive occupation.
- 20.2 A Peace Officer or By-Law officer may assist in making an application on behalf of a spouse or child with that person's consent, or if that person does not consent, with leave of the Committee.
- 20.3 A Peace Officer or By-Law Officer shall, on the request of an Applicant or if directed by the Committee, assist in the enforcement of any order made under this Law, including:
- a) serving notice of an order or decision upon any person; and

- b) accompanying the Applicant or any specified person to the Family Home or other location in order to supervise compliance with the order of the decision.
- 20.4** Any person who contravenes the provisions of an order or decision made under this Law is guilty of an offence and is liable upon summary conviction:
- a) in the case of a first offence, to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding three months, or to both; or
 - b) in the case of a subsequent offence, to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding one year, or to both.

Amendment or Repeal

- 21.1** This Law may be amended or repealed only by a subsequent law made by the Chief and Council, after having put an amendment or repeal to a vote by eligible members of the Mitaanjigamiing First Nation community in attendance at the final community meeting on this issue.
- 21.2** The Council must hold at least three meetings that are open to all members to consider and discuss any amendment or repeal of this Law.
- 21.3** The Council must, at least 30 days in advance of the first meeting, take reasonable measures that are in accordance with the traditions, customs, and practices of Mitaanjigamiing First Nation to inform its members of:
- a) the time and place of all meetings where amendments to this law shall be discussed;
 - b) their right to attend and participate in these meetings;
 - c) a summary of the proposed amendments or repeal; and
 - d) the requirements for approval under sections 21.4 and 21.5.
- 21.4** Every member who is 18 years of age or over, whether or not resident on Mitaanjigamiing First Nation land, is eligible to vote on whether to approve an amendment or repeal.
- 21.5** An amendment or repeal of this Law is not valid unless approved by a majority of the eligible members who participated in the final meeting.

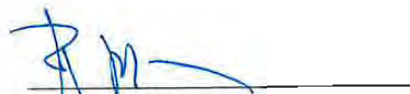


Coming Into Force

22.1 This Law comes into force on this 16th day of October 2019.


Chief Janice Henderson


Councillor Darlene Whitecrow


Councillor Roy Morrison



Other laws, by-laws, codes and enactments

Autres lois, règlements administratifs, codes et textes législatifs

First Nation laws, by-laws, codes and enactments enacted under other legal authorities.

Lois, règlements administratifs, codes et textes législatifs des Premières Nations édictés en vertu d'autres textes d'habilitation.



Alberta



LAW NO. 19-01

ERMINESKIN CREE NATION
CANNABIS LAW

BEING A LAW OF THE ERMINESKIN CREE NATION WITH A PURPOSE OF REGULATING CANNABIS WITHIN THE ERMINESKIN CREE NATION RESERVE NO. 138.

WHEREAS the Ermineskin Cree Nation has and continues to exercise an inherent Aboriginal and Treaty Right to govern its citizens and lands that is recognized and affirmed by the *Ermineskin Tribal System Constitution (1983)*, as amended or replaced from time to time, Articles 34 and 35 of the *United Nations Declaration on the Rights of Indigenous Peoples* and Section 35 of the *Constitution Act, 1982, Schedule B to the Canada Act 1982 (UK)*, 1982, c 11, and is protected by Treaty No. 6, 1876; and

WHEREAS Council of the Ermineskin Cree Nation deems it expedient and in the best interests of the Ermineskin Cree Nation to make a cannabis law for the health and safety of residents and the prevention of nuisance to residents;

NOW THEREFORE, COUNCIL OF THE ERMINESKIN CREE NATION, DULY ASSEMBLED, ENACTS AS FOLLOWS:

PART I - TITLE, DEFINITIONS AND INTERPRETATION**1. SHORT TITLE**

1.01 This law may be known as the "Cannabis Law".

2. DEFINITIONS

2.01 In this Law, unless the context otherwise requires:

- (a) "**Appeal Committee**" means any three (3) member committee appointed by the Tribal Administrator to hear appeals under section 8.07 of this Law.
- (b) "**Cannabis**" has the meaning given to it in the *Cannabis Act*, SC 2018 c 16;
- (c) "**Cannabis Facility**" means any business engaged in growing, producing, processing, testing, destroying, storing, or distributing Cannabis;
- (d) "**Cannabis Store**" means any business engaged in the business of displaying, selling or offering Cannabis for sale;
- (e) "**Council**" means the Council of Ermineskin Cree Nation, comprised of the Chief and Councillors, duly elected from time to time in accordance with the Ermineskin Tribal Election Custom Law;
- (f) "**Court**" means a court of competent jurisdiction in the Province of Alberta;
- (g) "**Ermineskin**" means the Ermineskin Cree Nation #443;



- (h) "**Ermineskin Reserve**" means the geographic area of the Ermineskin Cree Nation Reserve #138 and such other lands that become tribal lands of the Ermineskin Cree Nation from time to time;
- (i) "**Licence**" means a licence to operate a Cannabis Store or a Cannabis Facility, or host an event issued pursuant to this Law;
- (j) "**Person**" means any individual, firm, partnership, association, corporation, trustee, executor, administrator or other legal representative;
- (k) "**Peace Officer**" means a peace officer, police officer, or any Person appointed by Council by way of a resolution in writing for the purpose of enforcing and carrying out the provisions of this Law;
- (l) "**Public Premises**" means all or any part of a building, structure or other enclosed area to which members of the public have access as of right or by express or implied invitation;
- (m) "**Tribal Administrator**" means the Tribal Administrator of Ermineskin or his/her delegate.

PART II – CONSUMPTION AND USE OF CANNABIS

3. CONSUMPTION AND POSSESSION OF CANNABIS

3.01 Unless authorized by this Law, it is prohibited

- (a) for an individual who is eighteen (18) years of age or older to possess, in a Public Premises, Cannabis the amount of which is equivalent to more than 30 grams (1 ounce) of dried Cannabis;
- (b) for a minor to possess Cannabis;
- (c) for an individual to possess, in a Public Premises, one or more Cannabis plants that are budding or flowering; or
- (d) for an individual to possess more than four (4) Cannabis plants that are not budding or flowering.

3.02 For greater certainty, a person who is eighteen (18) years of age or older may consume Cannabis in a private residence.

3.03 An individual must not smoke or vape Cannabis:

- (a) in a Public Premises;
- (b) in, on or within 10 metres (33 feet) of a:
 - (i) school;
 - (ii) playground;



- (iii) sports field;
- (iv) cultural event; or
- (v) public or community arena.

to which the public has access; or

- (c) within 10 metres (33 feet) of an entrance or exit to a Public Premises.

4. MEDICAL CANNABIS

- 4.01 An individual who is entitled to possess Cannabis pursuant to a medical document issued pursuant to the *Access to Cannabis for Medical Purposes Regulations*, SOR/2016-230 may consume Cannabis in any public place, but is subject to section 3.03. (up to 3 ounces?)
- 4.02 A person referred to in subsection 4.01 must, on demand of a Peace Officer, produce a copy of the person's medical document.

5. EVENTS

- 5.01 Subject to section 5.04, a person may smoke, vape or consume Cannabis in a Public Premises at an event for which a permit has been granted by the Council.
- 5.02 The Council may impose conditions on a permit granted pursuant to subsection (1).
- 5.03 The Council may suspend or revoke a permit issued pursuant to subsection (1) if it determines that a permit holder or any person at an event for which a permit has been issued has contravened this Law.
- 5.04 No minor can consume Cannabis at an event for which a permit has been granted under 5.01.

PART III – PRODUCTION, DISTRIBUTION AND SALE OF CANNABIS

A. LICENSING

6. REQUIREMENT FOR A LICENCE

- 6.01 A Person shall not carry on business as a Cannabis Facility or a Cannabis Store on the Ermineskin Reserve unless that Person has a valid and subsisting Licence from Council.
- 6.02 No Person shall contravene a condition of a Licence.
- 6.03 A Licence may only be issued in accordance with the regulations set out in this Law.

7. APPLICATION FOR LICENCE

- 7.01 Every Person applying for a Licence pursuant to this Law must provide any information required by the Council.
- 7.02 An application must be made in the form prescribed by Council.



- 7.03 An application for a Licence will not be considered by the Council until the applicant pays the non-refundable annual Licence fee set out in Schedule "A".

8. ISSUANCE, REFUSAL, SUSPENSION AND REVOCATION OF A LICENCE

- 8.01 Upon application for a Licence, the Council may:

- (a) issue a Licence with any conditions,
- (b) require submission of further information, or
- (c) refuse an application.

- 8.02 The Council may suspend or revoke a Licence if it determines that a Licence holder or the Licence holder's business has contravened any applicable Ermineskin, federal or provincial law, or if in Council's opinion there are just and reasonable grounds to suspend or revoke the Licence, which for greater certainty includes, but is not limited to, sale of Cannabis to a minor.

- 8.03 The Council may suspend a Licence for up to ten (10) calendar days, after which it must make a decision to:

- (a) withdraw the suspension and restore the Licence,
- (b) restore the Licence with additional conditions, or
- (c) revoke the Licence if in Council's opinion there are just and reasonable grounds to do so.

- 8.04 If the Council refuses an application or suspends or revokes a Licence, it must send written notice of the refusal to the Person that made the application or the Licence holder, with reasons for the refusal, suspension or revocation.

- 8.05 A refusal or revocation of a Licence does not preclude submission of a new application for a Licence by the Person subject to the refusal or revocation.

- 8.06 Within five (5) business days of receipt of Council's decision under Section 8.04, the Person that submitted the application or who holds the revoked Licence may file a written notice of appeal of the decision to Council setting out the reasons for the appeal.

- 8.07 Upon receipt of a written notice of appeal pursuant to section 8.06, Council shall forward a copy of the notice of appeal to the Appeal Committee. The Appeal Committee shall hold a hearing within thirty (30) days of receipt of a written appeal filed in accordance with Section 8.06. After reviewing the appeal and hearing evidence at the appeal hearing from the appellant, the Tribal Administrator and anyone else having relevant information, the Appeal Committee may confirm, vary, substitute or cancel Council's decision. The Appeal Committee shall issue its decision in writing, firstly, to Council within fourteen (14) days of the hearing being closed and, secondly, to the appellant within twenty-four (24) hours following the delivery of notice to Council.

9. TERM

- 9.01 A Licence in respect of a Cannabis Store is valid for a term of one (1) year from the date of issuance specified on the Licence.



- 9.02 A Licence in respect of a Cannabis Facility is valid for a maximum term of five (5) years from the date of issuance specified on the Licence.
- 9.03 A Person may apply for a renewal of a Licence in respect of a Cannabis Store in the manner and form prescribed by Council up to three (3) months before the expiration of the Licence term.
- 9.04 A Person may apply for a renewal of a Licence in respect of a Cannabis Facility in the manner and form prescribed by Council up to three (3) months before the expiration of the Licence term.

10. INSPECTIONS

- 10.01 If the Tribal Administrator reasonably believes that a Person is carrying on business as a Cannabis Facility or a Cannabis Store without a valid Licence, that Person shall:
- (a) permit and assist in all inspections requested by the Tribal Administrator; and
 - (b) immediately furnish to the Tribal Administrator or its designate all identification, information, or documentation related to the inspection or licensing requirement.
- 10.02 A Person shall not provide false or misleading information with regard to any matter in connection with the inspection.

11. TRANSFER OF LICENCES

- 11.01 A Licence is not transferable from one Person to another or from one Person's business to another business.

B. CANNABIS STORE AND CANNABIS FACILITY REGULATIONS

12. CANNABIS STORE REGULATIONS

- 12.01 Consumption or use of Cannabis is not permitted in a Cannabis Store.
- 12.02 Minors are not permitted in a Cannabis Store.
- 12.03 In addition to Cannabis, a Cannabis Store may sell Cannabis accessories, products ancillary to the consumption or use of Cannabis and retail merchandise.
- 12.04 All Cannabis offered for sale must be from a federally approved and licensed facility.
- 12.05 Unless authorized by Council by way of a band council resolution, a Cannabis Store must not be located within:
- (a) 400 metres (1312 feet) of any other Cannabis Store;
 - (b) 400 metres (1312 feet) of a school or school grounds, including any building occupied or under the authority of the Maskwacis Education Schools Commission;
 - (c) 150 metres (492 feet) of a residence; or
 - (d) 300 metres (984 feet) of a playground or a sports field.



- 12.06 A Cannabis Store may be located on the same property or in the same building as a Cannabis Facility.

13. CANNABIS FACILITY REGULATIONS

- 13.01 Consumption or use of Cannabis is not permitted in a Cannabis Facility.
- 13.02 Minors are not permitted in a Cannabis Facility.
- 13.03 A Cannabis Facility must be federally licensed in accordance with the *Cannabis Act* or the *Access to Cannabis for Medical Purposes Regulations* for all activities associated with Cannabis growing, processing, packaging, testing, destruction or storage.
- 13.04 Unless authorized by Council by way of a band council resolution, a Cannabis Facility must not be located within:
- (a) 800 metres (2,625 feet) of a school or school grounds;
 - (b) 300 metres (984 feet) of a residence; or
 - (c) 300 metres (984 feet) of a playground or a sports field.

PART IV - ADMINISTRATION AND ENFORCEMENT

14. ROYALTIES, LEVIES AND SHARED REVENUES

- 14.01 Subject to the Tipakaywin Custom Law the Council may, from time to time, impose any royalties, duties, fees or levies on Cannabis grown, produced, distributed or sold within Ermineskin.

15. ADMINISTRATION

- 15.01 The Council will designate responsibility for the administration of this Law.
- 15.02 Without restricting any other power, duty or function granted by this Law, Council may:
- (a) carry out or direct whatever inspections are reasonably required to determine compliance with this Law;
 - (b) with the approval of Council, delegate any of his/her powers and authorities under this Law to any Ermineskin employee, contractor, a commission or any organization as he/she deems appropriate, provided that the Council shall at all times remain accountable to ensure that the power and authorities under this Law are carried out properly; and
 - (c) establish forms for the purposes of this Law.
- 15.03 Council shall establish and maintain a centralized register for recording and monitoring Licences issued under this Law.



16. OFFENCE

16.01 Any Person who contravenes any provision of this Law is guilty of an offence.

17. ENFORCEMENT

17.01 Subject to section 17.03, a Person who contravenes any provision of this Law by doing any act or thing which the Person is prohibited from doing, or by failing to do any act or thing the person is required to do is guilty of an offence and liable on summary conviction to a fine of not more than one thousand (\$1,000.00) dollars or to imprisonment for a term of not more than thirty (30) days, or both.

17.02 Subject to section 17.03, a Person who contravenes any provision in Part III of this Law by doing any act or thing which the Person is prohibited from doing, or by failing to do any act or thing the person is required to do is guilty of an offence and liable on summary conviction to a fine of not more than five thousand (\$10,000.00) dollars or to imprisonment for a term of not more than thirty (30) days, or both.

17.03 The Tribal Administrator may, in its sole discretion, in lieu of or in addition to the penalties in sections 17.01 and 17.02, impose the following penalties:

- (a) Withholding all or a portion of any per capita distributions or any payment(s) otherwise payable to a member of Ermineskin; or
- (b) Community service.

PART V - GENERAL

18. MISCELLANEOUS

18.01 Nothing in this Law relieves a Person from complying with any applicable law, regulation, other law or any requirements of any lawful permit, order, consent or other direction.

18.02 Where this Law refers to another Act, Regulation or agency, it includes reference to any Act, Regulation or agency that may be substituted therefore.

18.03 Every provision of this Law is severable from all other provisions, if any provision of this Law is declared invalid for any reason by a Court, all other provisions of this Law shall remain valid and enforceable.

18.04 It is the intention of Council that all offences created by this Law be interpreted to be strict liability offences.

18.05 Words and phrases in this Law importing the singular number only shall include the plural and vice versa, and words importing the masculine gender shall include the feminine gender and neuter.

19. PROOF OF LICENCE

19.01 The onus of proving a Person has a valid and subsisting Licence is on the Person alleging existence of the Licence.



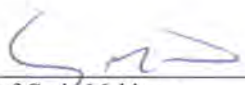
20. AMENDMENT

20.01 This Law shall be amended from time to time, as determined by Council.

21. EFFECTIVE DATE

21.01 This Law comes into force on the date of publication in accordance with the customs and traditions of the Ermineskin Cree Nation.

This Law is hereby passed at a duly convened meeting of the Council of the Ermineskin Cree Nation this ____ day of _____, 2018.



Chief Craig Makinaw



Councillor Collin Wildcat



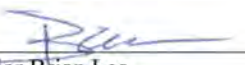
Councillor Nina Makinaw



Councillor Dennis Whitebear



Councillor Ryan Ermineskin



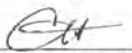
Councillor Brian Lee



Councillor Jason Makinaw



Councillor Daniel Wildcat



Councillor Cheryl Montour



SCHEDULE "A" – FEES

Business	Fee
Cannabis Store	\$500.00 / per year
Cannabis Facility	\$1,000.00 / per year



British Columbia



TK'EMLÚPS te SECWÉPEMC CUSTOM ELECTION REGULATIONS

Be it hereby acknowledged that these are the Custom Election Regulations of the Tk'emlúps te Secwépemc pertaining to the election of Chief and Councilors as approved at a General Band meeting on the fourth (4th) day of November 1981 and amended at a General Band Meeting on the Twenty-third (23rd) day of April, 1985 and further amended at a General Band Meeting held on the twentieth (20th) day of September 1989 and further amended at a Referendum Vote held on the twenty-third (23rd) day of July, 2005 and further amended at a General Band Meeting held on the 28th day of July 2009 and further amended at a Special General Band Meeting held on the 10th to 12th days of May, 2021.

1. TITLE

1. This By-Law may be cited as the Tk'emlúps te Secwépemc Custom Election Regulations Amendment By-law 2021-03.

2. DEFINITIONS BY CUSTOM

1. In this Regulation:

"**Advance Poll**" means a poll taken under section 17;

"**All Candidates Forum**" means a meeting held under section 16 at which all Candidates have an opportunity to address Members publicly;

"**Ballot**" means the paper upon which an Elector marks the Elector's choice of Candidates in an Election as set out in Appendix "J";

"**Band**" means the Tk'emlúps te Secwépemc;

"**Band Administration Building**" means the offices of the Band located at Kamloops 330 Chief Alex Thomas Way, Kamloops, British Columbia, V2H 1H1;

"**By-election**" means a special election held under section 23 to fill a position on Council that has become vacant;

"**Candidate**" means a person who has been properly nominated and seconded to stand for the office of Chief or Councillor in an Election;

"**Chief**" means the person elected to the office of Chief under this Regulation during that person's term of office;

"**Corrupt Practice**" means bribery, coercion, assault, battery, or intimidation;

"**Council**" means the governing body of the Band elected under this Regulation;

"**Council Member**" means the Chief or a Councillor;

"**Councillor**" means a person elected to the office of Councillor under this Regulation during that person's term of office;

"**Deliver**" means to send by mail or courier, or to deliver by hand;

"**Deputy Electoral Officer**" means a person appointed by the Electoral Officer under subsection 7(3);

"**Election**" means an election held under this Regulation;

"**Election Report**" means the report set out in Appendix "O";

"**Elector**" means a person who:



- (a) is a Member, and
- (b) is at least eighteen (18) years of age on or before the date of the election;

"Remote Elector Declaration Form" means the declaration to be signed by an Elector to nominate eligible persons as Candidates for an Election if that Elector is unable to attend the Nomination Meeting in person, in the form set out in Appendix "H";

"Electoral Officer" means a person appointed by Council under subsection 7(1);

"Electoral Section" means Tk'emlúps te Secwépemc Reserves Numbers 1, 2, 3, 4 and 5, and any other territorial holdings lawfully under the jurisdiction of the Tk'emlúps te Secwépemc;

"Electronic Ballot" means a ballot submitted electronically in accordance with these regulations;

"Electronic Ballot Data" means the data collected by the electronic voting mechanisms used for the Election, including, but not limited to, the names and membership numbers of the Electors who submitted an Electronic Ballot and the number of Electronic Ballot votes cast for each Candidate;

"Electronic Voting Period" means the time period in which Electronic Ballots may be submitted through the electronic voting mechanisms;

"Electors List" means the list of Electors made under subsection 8(2);

"Emergency Order" means an order made by Council pursuant to the *TieS Emergency Measures Law and Bylaw*, No. 2021-01.

"Executive Officer" means any employee or employees of the Band appointed directly by Chief and Council to manage the operations of the Band and who reports directly to Chief and Council, and his or her designate;

"Judge" means a Judge of the Provincial or County Court appointed by Council under subsection 7(1), who agrees to act:

- (a) as a friend of the Band; and
- (b) in all matters brought before the Judge under section 21;

"Letter of Verification" means the form set out in Appendix "M";

"Mail-in Ballot" means a physical Ballot that is mailed or otherwise delivered in accordance with these rules;

"Remote Nomination Form" means the document to be used by an Elector to nominate eligible persons as Candidates for an Election if that Elector is unable to attend the Nomination Meeting, in the form set out in Appendix "E";

"Member" means a person listed, or entitled to be listed, in the Tk'emlúps te Secwépemc member registry;

"Membership Clerk" means the employee of the Band who has responsibility for the membership registry, or their designate;

"Non-resident Elector" means an Elector whose Ordinary Residence is not within the Electoral Section;

"Notice of All Candidates Forum" means the notice set out in Appendix "G";

"Notice of Nomination Meeting" means a notice set out in Appendix "D";

"Notice of Polls" means a notice set out in Appendix "I";

"Notice of Remote Election" means a notice of Remote Election in the form set out in Appendix "P".

"Oath" means a solemn affirmation;



"**Oath of Candidate**" means the Oath set out in Appendix "B";

"**Oath of Elector**" means the Oath set out in Appendix "N";

"**Oath of Office**" means the Oath set out in Appendix "A";

"**Ordinary Residence**" means the place where, in the settled routine of a person's life, that person regularly and normally returns to eat, sleep and reside;

"**Permission To Release Personal Information Form**" means the form set out in Appendix "F";

"**Polling Day**" means the day designated in subsection 18(1) of this Regulation;

"**Regulation**" means the Tk'emlúps te Secwépemc Custom Election Regulations Amendment By-law 2021-03;

"**Remote Ballot**" means both Electronic Ballots and Mail-In Ballots;

"**Remote Election**" means an Election pursuant to section 19.1 during a State of Emergency wherein votes are cast by Remote Ballot only.

"**Resident Elector**" means an Elector whose Ordinary Residence is within the Electoral Section;

"**Scrutineer**" means a person appointed by a Candidate to observe voting and Ballot counting proceedings at the Advance Polls and Polling Day;

"**Secwépemc Ancestry**" means descended by blood from one of the seventeen (17) Secwépemc Indian Bands;

"**Sergeant-at-Arms**" means a person appointed under subsection 10(3), 16(4) or 18(10) to keep order during the Nomination Meeting, All Candidates Forum, Advance Polls and Polling Day;

"**Tie Breaker Poll**" means polls held in accordance with subsection 19(8);

"**Tk'emlúps te Secwépemc Information Bulletin**" means the internet newsletter published by the Band;

"**Tk'emlúps te Secwépemc Website**" means the internet website with the URL: www.tkemlups.ca;

"**Tk'emlúps te Secwépemc Ancestral Lands**" means the ancestral lands of the Tk'emlúps te Secwépemc as set out in Appendix "C", as may be amended from time to time as more information becomes available;

"**Verification of the Ballot Box Statement**" means the statement set out in Appendix "L".

3. COMPOSITION OF COUNCIL

1. Council must be composed of one (1) Chief and seven (7) Councillors.

4. MEETINGS

1. The first meeting of Council must be held not later than thirty (30) days after its election, on Oa day, hour and place to be stated in a notice Delivered by the Executive Officer to each Council Member.
2. After the first meeting of Council, Council must meet every Tuesday and at such other times as may be necessary for the business of Council or the affairs of the Band.

5. TERM OF OFFICE

1. The term of office for Council Members shall not exceed three (3) years.



2. The term of office for Council Members begins when all elected Candidates have filed a completed Oath of Office in accordance with subsection 6(1).
3. The term of office for Council Members ends when all Candidates elected in a subsequent Election have filed a completed Oath of Office in accordance with subsection 6(1).

6. OATH OF OFFICE

1. Before taking office, Candidates must:

(a) swear the Oath of Office before a:

- (i) Judge of the Supreme Court;
- (ii) Judge;
- (iii) Justice of the Peace;
- (iv) Notary Public; or
- (v) Commissioner for Taking Oaths; and

(b) file the completed Oath of Office with the Executive Officer not later than:

- (i) thirty (30) days after Polling Day, or
- (ii) where an appeal under section 21 is made, not later than seven (7) days after a decision is rendered in that appeal

whichever is later.

7. APPOINTMENT AND DUTIES OF ELECTORAL OFFICER

1. At least one-hundred and twenty (120) days before Polling Day, Council must appoint:

- (a) an Electoral Officer; and
- (b) a Judge.

2. The Electoral Officer must:

- (a) not be a Member;
- (b) not be an employee, salaried officer or the holder of a contract for services with the Band;
- (c) have no conflict of interest concerning the outcome of the election; and
- (d) have training and experience in the conduct of elections.

3. The Electoral Officer may appoint one or more Deputy Electoral Officers, each of whom must:

- (a) not be a Member;
- (b) not be an employee, salaried officer or the holder of a contract for services with the Band;
- (c) have no conflict of interest concerning the outcome of the election.



4. The Electoral Officer must carry out the duties of an Electoral Officer in accordance with this Regulation, including:
 - (a) appointing and supervising one or more Deputy Electoral Officers;
 - (b) preparing and maintaining the Electors List;
 - (c) registering qualified persons as Electors;
 - (d) providing all notices;
 - (e) ensuring that all Electors have access to the electoral process and polls;
 - (f) arranging and overseeing the Nomination Meeting, Advance Poll and Polling Day;
 - (g) at least two (2) weeks before the Advance Poll, holding an informational workshop for Deputy Electoral Officers and Scrutineers in order to explain electoral procedures including:
 - (i) the roles and responsibilities of Scrutineers and alternates,
 - (ii) Advance Poll and Polling Day procedures,
 - (iii) Remote Ballot procedures,
 - (iv) Ballot counting procedures, and
 - (v) Ballot re-count procedures; and
 - (h) recording the attendance of Scrutineers.

8. PREPARATION OF ELECTORS LIST

1. At least eighty (110) days before Polling Day, the Membership Clerk must provide the Electoral Officer with a complete and up-to-date list of every Member, which includes the following information for each Member:
 - (a) full name;
 - (b) membership number;
 - (c) date of birth; and
 - (d) last known mailing address; and
 - (e) last known email address, where available
2. At least ninety (90) days before Polling Day, the Electoral Officer must:
 - (a) prepare the Electors List;
 - (b) certify that the Electors List is correct;
 - (c) arrange for copies of the Electors List to be posted:
 - (i) on the Tk'emlúps te Secwépemc Information Bulletin, and
 - (ii) on the Tk'emlúps te Secwépemc Website; and
 - (d) Deliver a copy of the Electors List to the Executive Officer.



3. The Electors List must contain:
 - (a) an alphabetical list of all Electors;
 - (b) the membership number of each Elector;
 - (c) the last known mailing address of each Elector; and
 - (d) the name, signature, business address, business telephone and fax number, and email address of the Electoral Officer.
4. Not later than fourteen (14) days before Polling Day, a person may apply to the Electoral Officer to have the Electors List corrected, and, if the Electoral Officer is satisfied that there is an error in the Electors List, the Electoral Officer may correct the error.
5. After an Election, the Electoral Officer shall provide the Membership Clerk with any updated addresses, email addresses, or other contact information for Electors received during the course of the Election.

9. NOTICE OF NOMINATION MEETING

1. A Nomination Meeting must be held at least forty-five (45) days before Polling Day.
2. At least thirty (30) days before the date set for the Nomination Meeting, the Electoral Officer must:
 - (a) post a Notice of Nomination Meeting on all notice and bulletin boards controlled by Band Administration, including but not limited to the bulletin boards in the Band Administration Building;
 - (b) cause to be published, for at least three (3) consecutive days, a copy of the Notice of Nomination Meeting:
 - (i) in the Tk'emlúps te Secwépemc Information Bulletin,
 - (ii) on the Tk'emlúps te Secwépemc Website,
 - (iii) in all local newspapers; and
 - (iv) on all Tk'emlúps te Secwépemc social media pages;
 - (c) cause to be broadcast, at least once on three (3) consecutive days by a local radio or television station, the same information as that contained in the Notice of Nomination Meeting;
 - (d) Deliver to the last known mailing address of every Non-resident Elector:
 - (i) a Notice of Nomination Meeting,
 - (ii) a Remote Nomination Form,
 - (iii) a Remote Elector Declaration Form,
 - (iv) a Permission To Release Personal Information Form;
 - (v) instructions for nominating a person by remote nomination, and
 - (vi) a postage-paid return envelope, pre-addressed to the Electoral Officer.
 - (e) Deliver to the address of every Resident Elector a Notice of Nomination Meeting, and a statement



that any Resident Elector may request a Mail-in Nomination package if they are unable to attend the Nomination Meeting; and

- (f) make reasonable efforts to post a Notice of Nomination Meeting at all gas stations located within the Electoral Section.

10. NOMINATION MEETING

1. At the time and place specified in the Notice of Nomination Meeting, the Electoral Officer must declare the Nomination Meeting open for the purpose of receiving nominations.
2. A Nomination Meeting must remain open for not less than two (2) hours.
3. The Electoral Officer may appoint a Sergeant-at-Arms to maintain order at the Nomination Meeting as required and must inform the Sergeant-at-Arms of their duties.
4. Where the Electoral Officer or Deputy Electoral Officer considers that a person is disrupting the Nomination Meeting, the Electoral Officer or Deputy Electoral Officer may instruct the Sergeant-at-Arms to escort that person from the premises, and the Sergeant-at-Arms must remove the person from the premises.
5. At the Nomination Meeting, an Elector may propose or second the nomination of any qualified person to serve as a Chief or Councillor by:
 - (a) Delivering to the Electoral Officer before the close of the Nomination Meeting:
 - (i) a completed and valid Remote Nomination Form, and
 - (ii) a completed and valid Remote Elector Declaration Form; or
 - (b) orally nominating that person at the Nomination Meeting.
6. An Elector may nominate or second no more than:
 - (a) one (1) person for the office of Chief; and
 - (b) seven (7) persons for the office of Councillor.
7. Upon opening the Nomination Meeting, the Electoral Officer must, in the presence of those present at the Nomination Meeting, open each envelope containing a Remote Nomination Form and
 - (a) reject the Remote Nomination Form if:
 - (i) it is not accompanied by an Remote Elector Declaration Form,
 - (ii) the Remote Elector Declaration Form is not completed, signed or properly witnessed,
 - (iii) the name of the person on the Remote Elector Declaration Form is not in the Electors List,
 - (iv) the information in the Remote Elector Declaration Form does not match the information in the Electors List; or
 - (b) in any other case, call out the name of each person nominated in the Remote Nomination Form and declare those persons to be nominated.



8. Where the same person is nominated twice for the same office by remote nomination, the second nomination is a secondment of the first nomination.
9. At the close of the Nomination Meeting the Electoral Officer must:
 - (a) if the number of persons nominated to serve as Councillors is seven (7) or less, declare those persons nominated to be elected, and
 - (b) if only one (1) person has been nominated for the position of Chief, declare that person to be elected; or
 - (c) if:
 - (i) the number of persons nominated to serve as Councillors is greater than seven (7), or
 - (ii) more than one (1) person has been nominated for the position of Chief, announce that an Election will be held.
10. The Electoral Officer must not close the Nomination Meeting until the Electoral Officer considers that all business that may properly be dealt with at the Nomination Meeting has been dealt with.
11. Within 3 days from the date of the Nomination Meeting, the Electoral Officer must post on the notice boards at the Band Administration Building a notice containing:
 - (a) the names of the nominees;
 - (b) the names of the nominators and seconders; and
 - (c) the offices for which the nominees were nominated.

11. QUALIFICATIONS OF CANDIDATES

1. In order to be qualified as a Candidate, a person must:
 - (a) upon being declared to be a Candidate by the Electoral Officer, swear the Oath of Candidate before the Electoral Officer; and
 - (b) within seven (7) days of being declared to be a Candidate by the Electoral Officer at the Nomination Meeting, provide the Electoral Officer with an up-to-date:
 - (i) Criminal Record check,
 - (ii) Bankruptcy check, and
 - (iii) Band Account clearance check

in a form acceptable to the Electoral Officer.
2. If:
 - (a) at any time the Electoral Officer reasonably considers that any of the statements sworn to by a person under subsection (1)(a) are untrue, or
 - (b) a person does not comply with the requirement in subsection (1)(b)

the Electoral Officer must immediately declare that person ineligible to be a Candidate.



12. WITHDRAWAL OF A CANDIDATE

1. Not later than two (2) hours before the opening of the Advance Poll a Candidate may withdraw from the Election by Delivering to the Electoral Officer a letter stating that they wish to withdraw signed by the Candidate in the presence of:
 - (a) the Electoral Officer;
 - (b) a Justice of the Peace;
 - (c) a Notary Public; or
 - (d) a Commissioner for taking Oaths.
2. Any votes cast for a Candidate who has withdrawn are void.

13. RELEASE OF ELECTOR INFORMATION

1. The Electoral Officer may provide to a Candidate who requests the information the name and last known mailing address of every Non-resident Elector who has delivered a completed Permission To Release Personal Information Form to the Electoral Officer.

14. NOTICE OF POLLS

1. If an Election is to be held, the Electoral Officer must, within ten (10) days after the date set for the Nomination Meeting:
 - (a) post a Notice of Polls on all notice and bulletin boards controlled by Band Administration, including but not limited to the bulletin boards in the Band Administration Building;
 - (b) cause to be published, for at least three (3) consecutive days, a copy of the Notice of Polls:
 - (i) in the Tk'emlúps te Secwépemc Information Bulletin,
 - (ii) on the Tk'emlúps te Secwépemc Website,
 - (iii) in all local newspapers; and
 - (iv) on all Tk'emlúps te Secwépemc social media pages;
 - (c) cause to be broadcast, at least once on three (3) consecutive days by a local radio or television station, the same information as that contained in the Notice of Polls,
 - (d) Deliver to the address of every Resident Elector a Notice of Polls and a statement that any Resident Elector may request a Mail-in Ballot package from the Electoral Officer; and
 - (e) Make reasonable efforts to post a Notice of Polls at all gas stations located within the Electoral Section.

15. PREPARATION AND MAILING OF BALLOTS

1. Within ten (10) days after the date set for the Nomination Meeting, the Electoral Officer must prepare Ballots which:
 - (a) list the Candidates in alphabetical order, and a commonly used nickname may be included at the request of a Candidate; and



- (b) state that the Elector is to indicate the Elector's choice of Candidate by marking the Ballot by placing a cross "X", or other mark that does not identify the Elector, in the appropriate space next to the name of the Candidate of the Elector's choice.
- 2. Within ten (10) days after the date set for the Nomination Meeting, the Electoral Officer must Deliver to the last known mailing address of every Non-resident Elector, a Remote Ballot Package consisting of:
 - (a) a Mail-in Ballot package consisting of:
 - (i) a Ballot initialed on the back by the Electoral Officer;
 - (ii) an inner postage-paid return envelope, pre-addressed to the Electoral Officer;
 - (iii) a second inner envelope marked "Ballot" for insertion of the completed Ballot;
 - (iv) a Remote Elector Declaration Form; and
 - (b) a letter of instruction regarding voting by Mail-In Ballot; a letter of instructions regarding voting by Electronic Ballot;
 - (c) a copy of the Notice of Polls;
 - (d) a statement advising that the Non-resident Elector may vote in person at any polling station at the Advance Polls or on Polling Day if the Non-resident Elector has not submitted an Electronic Vote and:
 - (i) returns the Mail-in Ballot to the Electoral Officer at the polling station, or
 - (ii) swears a written declaration before the Electoral Officer, a justice of the peace, notary public or duly appointed commissioner for taking oaths that the Mail-in Ballot is lost or destroyed; and
 - (e) a list of the names of Candidates who were acclaimed.
- 2.1 A Resident Elector may, at any time up to Polling Day, request a Remote Ballot package from the Electoral Office and the Electoral Officer, upon satisfying him or herself that the individual requesting the Remote Ballot package is the Elector they purport to be, must deliver a Remote Ballot package to any Elector who requests it.
- 2.2 The Electoral Officer must record on the Electors List all Electors who have been provided with Remote Ballot packages, including their address and the date on which the package was mailed or otherwise delivered.
- 3. [moved to 15.1(1)]
- 4. [moved to 15.1(2)]
- 5. Any Elector who has received a Remote Ballot package may vote in person at a polling station, but only if such Elector has not submitted an Electronic Ballot and:
 - (a) returns their Mail-in Ballot to the Electoral Officer at the polling station, or
 - (b) swears a written declaration before:



- (i) the Electoral Officer,
- (ii) a Justice of the Peace,
- (iii) a Notary Public or
- (iv) a Commissioner for Taking Oaths

that they did not receive a Mail-in Ballot, or that their Mail-in Ballot is lost or destroyed.

6. [moved to 15.1(3)]

15.1 VOTING BY MAIL-IN BALLOT

1. An Elector may vote by Mail-In Ballot by:

- (a) marking the Mail-in Ballot by placing a cross "X", or other mark that does not identify the Elector, in the appropriate space next to the name of the Candidate of the Elector's choice;
- (b) folding the Mail-in Ballot in a manner that conceals the names of the Candidates and any marks and exposes the initials of the Electoral Officer;
- (c) placing the Mail-in Ballot in the inner envelope marked "Ballot" and sealing that envelope;
- (d) completing and signing the Remote Elector Declaration Form in accordance with the instructions on that form;
- (e) placing the inner "Ballot" envelope and the completed Remote Elector Declaration Form in the outer postage-paid, return envelope pre-addressed to the Electoral Officer; and
- (f) Delivering the completed Mail-in Ballot and Remote Elector Declaration Form to the Electoral Officer before the time at which the polls close on Polling Day.

2. An Elector who:

- (a) inadvertently spoils a Mail-in Ballot, may obtain another Ballot by Delivering the spoiled Ballot to the Electoral Officer; or
- (b) did not receive or loses a Mail-in Ballot, may obtain another Ballot by Delivering to the Electoral Officer a written affirmation, signed by the Elector in the presence of:

- (i) the Electoral Officer,
- (ii) a Justice of the Peace,
- (iii) a Notary Public, or
- (iv) a Commissioner for Taking Oaths

stating that the Elector did not receive a Mail-in Ballot, or that their Mail-in Ballot is lost or destroyed.

3. Mail in Ballots that are not received by the Electoral Officer before the time at which the polling stations close on Polling Day are void.



15.2 VOTING BY ELECTRONIC BALLOT

1. An Elector may vote by Electronic Ballot by following the letter of instruction for how to vote by Electronic Ballot.
2. Electronic Ballots will only be accepted during the Electronic Voting Period.

16. ALL CANDIDATES FORUM

1. An All Candidates Forum must be held fourteen (14) days before Polling Day.
2. The Executive Officer must make all necessary arrangements to hold the All Candidates Forum, including appointing a person who is not a Member to facilitate the All Candidates Forum.
3. At least thirty (30) days before the date set for the All Candidates Forum, the Executive Officer must:
 - (a) Deliver a copy of the Notice of All Candidates Forum to each Elector;
 - (b) post a Notice of All Candidates Forum on all notice and bulletin boards controlled by Band Administration, including but not limited to the bulletin boards in the Band Administration Building;
 - (c) cause to be published, for at least three (3) consecutive days, a copy of the Notice of All Candidates Forum:
 - (i) in the Tk'emlúps te Secwépemc Information Bulletin,
 - (ii) on the Tk'emlúps te Secwépemc Website,
 - (iii) in all local newspapers; and
 - (iv) on all Tk'emlúps te Secwépemc social media pages;
 - (d) cause to be broadcast, at least once on the three (3) consecutive days by a local radio or television station, the same information as that contained in the Notice of All Candidates Forum and
 - (e) make reasonable efforts to post a Notice of All Candidates Forum at all gas stations located within the Electoral Section
4. The Executive Officer may appoint a Sergeant-at-Arms to maintain order at the All Candidates Forum as required and must inform the Sergeant-at-Arms of his or her duties.
5. Where the appointee under subsection (1) considers that a person is disrupting the All Candidates Forum, the appointee may instruct the Sergeant-at-Arms to escort the person from the premises, and the Sergeant-at-Arms must remove the person from the premises.
6. At the All Candidates Forum, each Candidate must be allowed to address the All Candidates Forum for a minimum of five (5) minutes and a maximum of:
 - (a) ten (10) minutes for the Candidates for Chief, and
 - (b) seven (7) minutes for the Candidates for Councillor.
7. All Candidates must address the All Candidates Forum, and, if a Candidate does not address the All Candidates Forum:



- (a) the Executive Officer must inform the Electoral Officer in writing; and
- (b) the Electoral Officer must declare the Candidate ineligible to be a Candidate, except where, in the opinion of the Electoral Officer, the Candidate has a reasonable excuse for not addressing at the All Candidates Forum.

17. ADVANCE POLL

1. An Advance Poll must be held seven (7) days before Polling Day.
2. Except as provided in this section, section 18 applies to the Advance Poll.
3. The Advance Poll must be held at a place other than the Band Administration Office.
4. A Candidate may have one (1) Scrutineer and one (1) alternate at the Advance Poll at any time by Delivering to the Electoral Officer at least twenty (20) days before the Advance Poll a letter signed by the Candidate:
 - (a) naming each Scrutineer or alternate; and
 - (b) authorizing each Scrutineer or alternate to act as a Scrutineer or alternate for the Candidate.
5. Where a Scrutineer or alternate is properly appointed under subsection (4) and attends at the Advance Poll, the Band must pay to the Scrutineer or alternate at the close of the Advance Poll an amount as set out in Schedule "1" to this Regulation.
6. In order to vote at the Advance Poll, an Elector must:
 - (a) present to the Electoral Officer or Deputy Electoral Officer:
 - (i) the person's status card; or
 - (ii) the letter of verification to vote signed by the Membership Clerk; or
 - (b) take the Oath of Elector.
7. At the close of the Advance Poll, the Electoral Officer must, in the presence of at least two (2) witnesses,
 - (a) announce the number of Ballots cast and record that number on the Electors List; and
 - (b) secure the ballot boxes.
8. The Electoral Officer must ensure that the ballot boxes used at the Advance Poll are not opened or otherwise tampered with until the close of polls on Polling Day.

An Elector who votes at the Advance Poll may not vote on Polling Day.

17.1 ELECTRONIC VOTING

1. The Electoral Officer shall select an electronic voting mechanism that maintains the integrity of the Election by:



- (a) enabling the Elector's identity to be verified prior to the Elector casting an Electronic Ballot;
 - (b) preventing Electors that voted at the Advance Poll from submitting an Electronic Ballot;
 - (c) only allowing Electors to submit one Electronic Ballot;
 - (d) tracking which Electors have submitted an Electronic Ballot; and
 - (e) maintaining the secrecy of each Elector's vote.
2. The Electronic Voting Period shall occur after the Advance Poll and prior to Polling Day and the Electoral Officer shall ensure that the Electronic Voting Period does not overlap with the time that polling stations are open for Advance Poll or Polling Day.

18. POLLING DAY

1. Polling Day shall be the second Saturday of November in the year of an Election.
2. On Polling Day, the Electoral Officer must establish at least one polling station.
3. Before the polls open, the Electoral Officer must ensure that:
 - (a) As soon as practicable after the close of the Electronic Voting Period, the Electoral Officer or Deputy Electoral Officer shall, in the presence of two witnesses, download and save the Electronic Ballot data, and update the Electors List to show which Electors have already voted by Electronic Ballot; and
 - (b) each polling station has:
 - (i) a ballot box;
 - (ii) sufficient voting compartments to ensure the secrecy of voting;
 - (iii) a sufficient supply of Ballots;
 - (iv) sufficient materials for marking the Ballots;
 - (v) an Electors List, updated to show which Electors have already voted at Advance Polling or by Electronic Ballot;
 - (vi) all other materials and supplies necessary to the operation of the polling stations; and
 - (vii) conspicuously posted directions to the polling stations.
4. The polling stations must be open between the hours of eight o'clock (8:00 a.m.) in the morning and eight o'clock (8:00 p.m.) in the evening of Polling Day.
5. A Candidate may have up to one (1) Scrutineer and one (1) alternate at each polling station on Polling Day at any time by Delivering to the Electoral Officer at least twenty (20) days before the Advance Poll a letter signed by the Candidate:
 - (a) naming each Scrutineer or alternate; and
 - (b) authorizing each Scrutineer or alternate to act as a Scrutineer or alternate for the Candidate.
6. Where a Scrutineer or alternate is properly appointed under subsection (5) and attends at a poll on Polling Day, the Band must pay to the Scrutineer or alternate immediately following the declaration of elected Candidates an amount as set out in Schedule "I" to this Regulation.



7. Immediately before the opening of the polling station, the Electoral Officer or the Deputy Electoral Officer must, in the presence of at least two (2) witnesses:
 - (a) open each ballot box;
 - (b) confirm that it is empty;
 - (c) seal the box to prevent it from being opened without breaking the seal;
 - (d) place it in view for the reception of the Ballots; and
 - (e) require each witness to sign the Witness to Ballot Box Sealing Statement.
8. The sealed ballot box must not be opened or otherwise tampered with until the close of polls.
9. Voting must be by secret Ballot and each person in attendance at a polling station or at the counting of the votes must maintain, and aid in maintaining, the secrecy of voting.
10. On Polling Day, no person shall, in the vicinity of a polling station:
 - (a) interfere with, or attempt to interfere with, an Elector while that Elector is marking a Ballot;
 - (b) obtain, or attempt to obtain, information as to how an Elector is about to vote or has voted;
 - (c) distribute any printed materials; or
 - (d) attempt to influence an Elector.
11. The Electoral Officer may appoint a Sergeant-at-Arms to maintain order at a polling station as required and must inform the Sergeant-at-Arms of his or her duties.
12. Where the Electoral Officer or Deputy Electoral Officer considers that a person has contravened a provision of this section, or is interfering with the voting process, the Electoral Officer or Deputy Electoral Officer may instruct the Sergeant-at-Arms to escort that person from the premises, and the Sergeant-at-Arms must remove the person from the premises.
13. The Electoral Officer or Deputy Electoral Officer may make such orders and issue such instructions as may seem necessary from time to time for the effective administration of the polls.
14. In order to be allowed to vote, each person attending at a polling station for the purposes of voting must:
 - (a) present to the Electoral Officer or Deputy Electoral Officer:
 - (i) the person's status card; or
 - (ii) a letter of verification to vote signed by the Membership Clerks; or
 - (b) take the Oath of Elector.
15. At the request of a Candidate, Scrutineer, alternate or Elector, the Electoral Officer must require an Elector to take the Oath of Elector.
16. A person whose name does not appear on the Electors List may be entered into the Electors List by the Electoral Officer or Deputy Electoral Officer if the Electoral Officer or Deputy Electoral Officer is satisfied that the person is an Elector.
17. If the Electoral Officer or Deputy Electoral Officer is satisfied that a person is an Elector who has not yet voted in the Election, the Electoral Officer or Deputy Electoral Officer must:



- (a) place their initials on the back of a Ballot;
 - (b) provide the Elector with that Ballot; and
 - (c) place a mark in the proper column opposite the name of the Elector on the Electors List.
18. The Electoral Officer or Deputy Electoral Officer may, and when required to do so, must, explain to an Elector the method of voting.
19. Each Elector receiving a Ballot must:
- (a) immediately proceed to the place provided for marking Ballots;
 - (b) mark the Ballot by placing a cross "X", or other mark that does not identify the Elector, in the appropriate space next to the name of the Candidate of the Elector's choice;
 - (c) fold the Ballot so as to conceal the names of the Candidates and the marks on the face of the Ballot; and
 - (d) deliver the Ballot to the Electoral Officer or Deputy Electoral Officer.
20. Upon receiving a completed Ballot, the Electoral Officer or Deputy Electoral Officer must, without unfolding the Ballot:
- (a) verify the initials on the Ballot; and
 - (b) at once deposit the Ballot in the ballot box in the presence of the Elector and any other persons present in the polling station.
21. Except as provided in subsection (22), while an Elector is marking a Ballot, no other person shall be in a position from which that person can see how the Elector marks the Ballot.
22. At the request of an Elector who is unable to vote without assistance, the Electoral Officer or Deputy Electoral Officer must assist an Elector to mark the Ballot as directed by the Elector in the presence of the Scrutineers present at the polling station.
23. If a Ballot is marked in accordance with subsection (22), the Electoral Officer or Deputy Electoral Officer must make a note opposite the name of the Elector on the Electors List indicating that the Ballot was marked by the Electoral Officer or Deputy Electoral Officer at the request of the Elector and the reason.
24. An Elector who is unable to attend a polling station due to a physical condition such as a disability, infirmity, injury or illness may vote at any location if the Elector notifies the Electoral Officer or Deputy Electoral Officer of their inability to attend a polling station at least eight (8) hours before the polls open, provided that:
- (a) the Elector is located within the Electoral Section; or
 - (b) the Elector is in a health care facility within the Greater Kamloops Area.
25. An Elector who is incarcerated, but not convicted of a crime, may vote at any location if the Elector notifies the Electoral Officer or Deputy Electoral Officer of their inability to attend a polling station at least eight (8) hours before the polls open, provided that proper arrangements can be made by the Electoral Officer or Deputy Electoral Officer and officials of the institution in which the Elector is incarcerated.
26. If the Electoral Officer or Deputy Electoral Officer receives a request under subsections (24) or (25),



the Electoral Officer or Deputy Electoral Officer must:

- (a) make an announcement at the polling station that they are leaving the polling station in order to accommodate a request made under subsection (24) or (25);
- (b) attend at the location of the Elector with two (2) Scrutineers;
- (c) provide the Elector with a Ballot; and
- (d) if the Ballot is marked by the Elector, accept the Ballot and deposit it in the ballot box at the polling station, without unfolding it.

27. If an Elector returns a Ballot to the Electoral Officer or Deputy Electoral Officer because it is spoiled, the Electoral Officer or Deputy Electoral Officer must:

- (a) write the word, "cancelled" on the Ballot;
- (b) announce that the Ballot has been spoiled;
- (c) preserve the Ballot; and
- (d) if the Electoral Officer or Deputy Electoral Officer is satisfied that the Ballot was inadvertently spoiled, issue a new Ballot to the Elector.

28. An Elector forfeits the right to vote if, after being provided a Ballot by the Electoral Officer or Deputy Electoral Officer, the Elector:

- (a) leaves the polling station without delivering the Ballot to the Electoral Officer or Deputy Electoral Officer; or
- (b) refuses to vote.

29. If an Elector forfeits the right to vote under subsection (28), the Electoral Officer or Deputy Electoral Officer must:

- (a) record the circumstances on the Electors List;
- (b) if the Ballot is returned,
 - (i) write the word "declined" on the Ballot, and
 - (ii) announce that the Ballot has been declined; and
- (c) preserve the Ballot.

30. Every Elector who is inside the polling station at the time fixed for the close of polls must be allowed to vote before the polls are closed.

19. CLOSE OF POLLS

1. Upon the close of polls, the Electoral Officer must:

- (a) announce the number of Ballots cast, cancelled and declined at the Advance Poll and record that number on the Electors List;



- (b) announce the number of Remote Ballots received and record that number on the Electors List; and
 - (c) announce the number of Ballots cast, cancelled and declined on Polling Day and record that number on the Electors List; and
 - (d) announce the number of Electronic Ballots received and record that number on the Electors List.
2. Upon the close of polls, the Electoral Officer must supply a tally sheet to each:
- (a) Scrutineer; and
 - (b) person who requests it.
3. Upon the close of polls, the Electoral Officer must, in the presence of the Candidates and Scrutineers, open each postage-paid return envelope that was received before the close of polls and, without opening the envelope containing the Mail-in Ballot,
- (a) reject the Mail-in Ballot if:
 - (i) it is not accompanied by a Remote Elector Declaration Form,
 - (ii) the Remote Elector Declaration Form is not completed, signed or properly witnessed,
 - (iii) the name of the person on the Remote Elector Declaration Form is not in the Electors List,
 - (iv) the information in the Remote Elector Declaration Form does not match the information in the Electors List,
 - (v) the Electors List shows that the Elector has already voted; or
 - (b) in any other case,
 - (i) place a mark on the Electors List opposite the name of the Elector that appears on the Remote Elector Declaration Form, and
 - (ii) open the envelope containing the Mail-in Ballot, and
 - (iii) without unfolding the Mail-in Ballot, deposit the Mail-in Ballot in a ballot box.
4. Immediately after the Mail-in Ballots have been deposited in a ballot box, the Electoral Officer must, in the presence of the Candidates and Scrutineers:
- (a) open all ballot boxes and examine each Ballot;
 - (b) reject all Ballots that:
 - (i) have not been initialed by the Electoral Officer or Deputy Electoral Officer,
 - (ii) contain more votes than there are Candidates to be elected,
 - (iii) are marked in such a way that the Elector can be identified, or
 - (iv) are marked in such a way that the Elector's choice of Candidates cannot be unambiguously determined; and
 - (c) in any other case, call out the names of the Candidates for whom the votes were cast on each valid Ballot; and



- (d) call out the Electronic Ballot Data results for each Candidate.
- 5. Each Deputy Electoral Officer must mark a tally sheet in accordance with the names being called out by the Electoral Officer.
- 6. Where it appears that two (2) or more Candidates in last place have an equal number of votes:
 - (a) the Electoral Officer must call for an immediate recount; and
 - (b) all available Scrutineers must be present for the recount.
- 7. If the recount confirms that two (2) or more Candidates in last place have an equal number of votes:
 - (a) the Electoral Officer must declare that a Tie Breaker Poll will be held;
 - (b) the Tie Breaker Poll must be held 28 days after the date of the Polling Day; and
 - (c) sections 14, 15, 16, 18, 19 and 20 of this Regulation apply to the Tie Breaker Poll, except:
 - (i) only the names of the Candidates in last place who have an equal number of votes shall appear on the Ballot,
 - (ii) the words "Nomination Meeting" in sections 14 and 15 must be read as "Polling Day",
 - (iii) the words "ten (10) days" in sections 14 and 15 must be read as "five (5) days",
 - (iv) the words "fourteen (14) days" in section 16 must be read as "seven (7) days",
 - (v) subsection 18(1), and
 - (vi) where, in the reasonable opinion of the Electoral Officer, to apply a provision of these sections is impossible or would be unjust.
- 8. After completing the counting of the votes and establishing the successful Candidates, the Electoral Officer must declare to be elected the Candidates having the highest number of votes.
- 9. Immediately following the declaration of elected Candidates, the Electoral Officer must complete an Election Report.
- 10. Within 3 days of the date of Polling Day, the Electoral Officer must:
 - (a) Deliver copies of the Election Report to:
 - (i) the Regional Director of Indian Affairs,
 - (ii) the Tk'emlúps te Secwépemc Administration Office Central Filings and Records Department; and
 - (b) post copies of the Election Report on the bulletin boards in the Band Administration Building.

19.1 REMOTE ELECTION DURING STATE OF EMERGENCY

- 1. In the event of an Emergency Order that prevents the ability to conduct in-person Ballot polling at either the Advance Poll or Polling Day, the Electoral Officer may elect for the Election to proceed by way of Remote Election by delivering to all Electors the Notice of Remote Election, and:



- (a) if the Emergency Order has been made before the Notice of Nomination Meeting has been delivered to the Electors, the Notice of Remote Election shall include the Remote Nomination package and a virtual Nomination Meeting shall be set for a date no sooner than 30 days after the Notice of Remote Election is delivered;
- (b) if the Emergency Order has been made after the Notice of Nomination Meeting has been delivered but prior to the Nomination Meeting, the Notice of Remote Election shall include:
 - (i) an updated Notice of Nomination Meeting either:
 - A. confirming that the Nomination Meeting will proceed virtually on the date and time set out in the original Notice of Nomination Meeting, provided such date is at least 14 days after the date on which the Notice of Remote Election is delivered; or
 - B. rescheduling the Nomination Meeting to the date that is fourteen (14) days after the date set out in the original Notice of Nomination Meeting, at the same time as originally scheduled; and
 - (ii) a Remote Nomination package for all Electors who have not previously received one; and
- (c) if the Emergency Order has been made after the Nomination Meeting, the Notice of Remote Election shall include a Notice of Remote Election Polls and a Remote Ballot package for all Electors.

2. In the event of a Remote Election:

- (a) Sections 17 and 18 shall not apply;
- (b) the Electronic Voting Period must begin no sooner than fourteen (14) days after the date on which the Notice of Remote Election has been sent and must be open for no fewer than twenty-one (21) days; and
- (c) Polling Day shall be deemed to be the final day in which the Electronic Ballot Period is open; and
- (d) upon the close of the Electronic Voting Period, the Electoral Officer must, in the presence of two (2) witnesses:
 - (i) download and save the Electronic Ballot Data and update the Electors List to show which Electors have already voted by Electronic Ballot;
 - (ii) open the ballot box, confirm that it is empty, seal the ballot box, and sign the Verification of Ballot Box Statement; and
 - (iii) proceed with the close of polls regulations as set out in section 19 in the virtual presence of the Candidates and/or their Scrutineers.

20. DISPOSAL OF BALLOTS

1. The Electoral Officer must:

- (a) place all Ballots and the Electronic Ballot Data in a sealed box;
- (b) retain the Ballots and the Electronic Ballot Data in the sealed box in the Electoral Officer's possession; and



- (c) unless an appeal is made under section 21, destroy the Ballots and the Electronic Ballot Data in the presence of two (2) Scrutineers fifty-six (56) days after Polling Day.

2. The Scrutineers who witness the destruction of the Ballots under subsection 1(c) must:

- (a) make a declaration that they witnessed the destruction; and
- (b) deliver a copy of the declaration to the Executive Officer by registered mail.

21. APPEALS AND PROCEDURES TO REMOVE A PERSON FROM OFFICE.

1. The:

- (a) validity of the election of a Council Member; or
- (b) right of a Council Member to hold office

must not be determined except in accordance with this section.

2. A Council Member, or any ten (10) or more Electors, may file a petition with the Judge praying for a declaration that:

- (a) the election of a Council Member is invalid because:

- (i) the Election was not conducted in accordance with this Regulation such that the results of the Election may have been affected,
- (ii) the Council Member was not qualified to be a Candidate, or
- (iii) there was a Corrupt Practice in connection with the Election; or,

- (b) a Council Member is disqualified from holding office.

3. A petition made under subsection (2) must be supported by affidavit.

4. A petition made under subsection (2) (a) must be filed with the Judge within fifteen (15) days from the date of the Polling Day or the Tie Breaker Poll, as the case may be.

5. A petition made under subsection (2) (b) must be filed with the Judge within thirty (30) days after the petitioner first becomes aware of the alleged grounds of disqualification.

6. If the Judge is satisfied that there are reasonable grounds for supporting the declaration prayed for, the Judge must require the petitioners to deposit the amount of five hundred dollars (\$500.00) with the Executive Officer as security for the costs of the Council Member petitioned against.

7. The Judge must hear and determine the matters raised in a petition in a summary manner without formal pleadings.

8. The Judge has the same powers, jurisdiction and authority with respect to the hearing of a petition as if the petition were an ordinary matter within the jurisdiction of the Judge.

9. Affidavits relied upon by the petitioner must be filed with the court and delivered to all parties at least two (2) days prior to any hearing at which the petition is to be used.

10. No party or witness shall be questioned regarding for whom they voted.



11. If a petition is made under subsection (2)(a), the Judge must make a declaration that, based on the evidence before the Judge:

- (a) the election of the Council Member was valid; or
- (b) the election of the Council Member was invalid.

12. If a petition is made under subsection (2)(b), the Judge must make a declaration that, based on the evidence before the Judge:

- (a) the Council Member is qualified to hold office; or
- (b) the Council Member is disqualified from holding office.

13. If it appears to the Judge that the Election was conducted in good faith and in accordance with the principles of this Regulation, the election of a Candidate must not be declared invalid only by reason only of:

- (a) an irregularity or noncompliance with these Regulations; or
- (b) a mistake in the use of forms or notices,

unless the irregularity, noncompliance or mistake materially affected the result of the election.

14. Subject to subsection (15), the Judge must make an order regarding the costs of the hearing.

15. If the petitioner is successful, the Band must pay the costs of the petitioner, and the Band may recover those costs as directed by the Judge.

16. The Judge must make an order regarding the disposition of the security for costs paid under subsection (6) as the Judge deems just.

17. If a petition contains allegations of Corrupt Practices, that petition may still be heard by the Judge despite the fact that the person who is the subject of that petition files a letter of resignation under subsection 22(1) (b).

22. VACANCIES

1. Where a petition has been filed in regard to a Council Member under subsection 21(2), that Council Member retains all rights and privileges as a Council Member until:

- (a) a declaration is made by the Judge that:
 - (i) the election of the Council Member was invalid, or
 - (ii) the Council Member is disqualified from holding office;
- (b) if the Council Member files a letter of resignation with the Executive Officer, the effective date of the resignation specified in the letter of resignation; or
- (c) Council passes a resolution stating that:
 - (i) the election of the Council Member was invalid, or
 - (ii) the Council Member is disqualified from holding office.

2. The letter of resignation of a Council Member under subsection (1)(b):



- (a) must be considered by Council at the first opportunity;
 - (b) is irrevocable; and
 - (c) must specify the effective date of the resignation, and is effective from that date.
3. A Candidate who does not file a completed Oath of Office in accordance with subsection 6(1) (b) is disqualified from holding office.
4. If a Council Member to whom subsection 2(b) of the Oath of Candidate applies does not move their Ordinary Residence to within Tk'emlúps te Secwépemc Ancestral Lands within 90 days of taking office, that Council Member is immediately disqualified from holding office.
5. Council may pass a resolution disqualifying a Council Member from holding office if the Council Member is absent from three (3) consecutive regular Council meetings, unless the absence is:
- (a) authorized by a resolution of Council, or
 - (b) due to a serious medical condition or incident suffered by:
 - (i) the Council Member, or
 - (ii) a person in the Council Member's immediate family.
6. If:
- (a) the Judge makes a declaration under subsection (1)(a)(i);
 - (b) Council passes a resolution under subsection (1)(c)(i); or
 - (c) a Candidate is disqualified under subsections (3) or (4)

the Candidate who received the next highest number of votes to the Candidate who was elected with the least number of votes in the Election is elected.

7. If:
- (a) the Judge makes a declaration under subsection (1)(a)(ii);
 - (b) Council passes a resolution under subsection (1)(c)(ii);
 - (c) a Council Member files a letter of resignation under subsection (1)(b);
 - (d) Council passes a resolution under subsection (5); or
 - (e) a Council Member:
 - (i) dies,
 - (ii) is rendered incompetent, or
 - (iii) for any other reason cannot continue to act as a Council Member a By-election must be held to fill the office of that Council Member.

23. BY-ELECTIONS

1. When a By-election is required under subsection 22(6), Council must, by resolution, set the date for the By-election, which date must be within ninety (90) days from the date:
- (a) the Judge makes a declaration under subsection 22(1)(a)(ii);
 - (b) Council passes a resolution under subsection 22(1)(c)(ii);



- (c) the effective date in a letter of resignation under subsection 22(1)(b);
- (d) Council passes a resolution under subsection 22(5); or
- (e) a Council Member:
 - (i) dies,
 - (ii) is rendered incompetent, or
 - (iii) for any other reason cannot continue to act as a Council Member.

2. A By-election must be held in accordance with this Regulation, except:

- (a) Council must appoint an Electoral Officer in the resolution made under subsection (1);
 - (b) the Membership Clerk must provide the Electoral Officer with an up-to-date membership list within five (5) days from the date of the resolution made under subsection (1); and
 - (c) the Electoral Officer must prepare and post the Electors List in accordance with this Regulation within five (5) days of receiving the membership list.
3. No By-election shall be held if there are less than six (6) months remaining in the term of the Council Member whose office has become vacant, except where a By-election is necessary to have a sufficient number of Council Members to maintain a quorum.
4. A Council Member elected in a By-election holds office only for the remaining term of the Council Member whose office they assume.

24. AMENDMENTS

1. This Regulation may be amended by a majority of votes at a General Band Meeting providing that:

- (a) not less than thirty (30) days before the date of the General Band Meeting, a notice of the General Band Meeting is:
 - (i) Delivered to each Elector, and
 - (ii) posted in four (4) conspicuous places in the Electoral Section, including on the notice board at the Band Administration Office;
- (b) not less than seven (7) days before the date of the General Band Meeting, a copy of the proposed amendments is Delivered to each Non-resident Elector; and
- (c) not less than three (3) days before the date of the General Band Meeting, a copy of the proposed amendments is Delivered to each Elector to whom a copy of the amendments was not Delivered under subsection (b).

2. The notice of General Band Meeting under subsection (1) must contain:

- (a) the time, date and place of the General Band Meeting,
- (b) a statement of the purpose of the meeting, and
- (c) a description of the proposed amendments.



25. TRANSITIONAL

1. Despite section 5, the term of office for the first Council elected under this Regulation does not begin until the expiry of the term of office of the incumbent Council.

26. VARIANCES DURING STATE OF EMERGENCY

1. In the event that Council has passed an Emergency Order that would otherwise prevent the doing of an act contemplated in these Custom Election Regulations, the Electoral Officer shall have the power to vary any part of these Custom Election Regulations to the minimum extent necessary to comply with the Emergency Order.

HEREBY authorized on behalf of the Tk'emlúps te Secwépemc at Kamloops Indian Reserve Number one (1) on May 13th, 2021.

Kúkpi7 (Chief):

Councillors:

Councillor Jeanette Jules

Councillor Justin Gottfriedson

Councillor Marie Baptiste

Councillor Sonny Leonard

Councillor Thomas Blank

Councillor Katy Gottfriedson

**SCHEDULE "1"****HONORARIUM RATES FOR SCRUTINEERS AND ALTERNATES**

The honorarium rates for Scrutineers and alternates as authorized by subsections 17(5) and 18(6) of this Regulation are as follows:

Year	Rate
2009- 2012	\$100.00
2013 - 2016	\$125.00
2017-2020	\$150.00
2021 and thereafter	TteS minimum hourly rate for first eight (8) hous plus TteS minimum hourly rate X 1.5 for each additional hour worked after eight (8) hours of work



APPENDIX "A"

TK'EMLÚPS te SECWÉPEMC OATH OF OFFICE

Canada:

Province of British Columbia: Aboriginal Territories of the Tk'emlúps te Secwépemc:

Kamloops Indian Reserve Number 1, 2, 3, 4, 5, and any other territorial holdings lawfully under the jurisdiction of the Tk'emlúps Band of Indians.

I, _____, Kukpi7 Chief Elect or Councillor Elect (as the case may be) of the Tk'emlúps te Secwépemc, do declare as follows:

- a. I am Tk'emlúps te Secwépemc possessing in law the qualifications of Kukpi7 (or Councillor, as the case may be).
- b. That I will faithfully perform the legal and fiduciary duties of my office and will not allow any private interests to influence my conduct in public matters.
- c. That I will uphold the policies and laws of our Tk'emlúps te Secwépemc, to preserve and enhance our culture and heritage, to faithfully discharge of my duties in a fair and equitable manner and to involve all Tk'emlúps members in a common effort to improve our lives.
- d. That I will be joining my people throughout Tk'emlúps te Secwépemc territory, British Columbia and Canada for a just settlement of land claims, to overcome racism and discrimination against all people, to achieve for our people our rights to self determination and self reliance and a level of economic opportunity, education, health, and housing equal to that of other members of Canadian society, and I will extend the hand of friendship and cooperation to all like-minded Tk'emlúps te Secwépemc, Secwépemc, Canadians and international organizations in pursuit of these goals.
- e. That I have not, nor will I have while holding office, any voluntary interest, directly or indirectly, in any contract or services connected with the Tk'emlúps te Secwépemc save and except these public utilities and services available to all Band members.
- f. That I have not, by myself or with any other person, knowingly employed any bribery, corruption or intimidation to gain my election.
- g. That I agree to be held accountable and transparent with regards to all communications to and from the membership.

So help me Creator (I affirm).

Signature of Kukpi7 or Councillor

At _____, this _____ day of _____, 20____.

Signature (Notary Public or Commissioner for Taking Oaths)



APPENDIX "B"

OATH OF CANDIDATE

To be administered by the Electoral Officer. You swear (or solemnly affirm) that:

1. I am an Elector;
2. Either: (circle one)
 - (a) I have my Ordinary Residence within the Tk'emlúps te Secwépemc Ancestral Lands, as shown on Appendix "C"; or
 - (b) I undertake to move my Ordinary Residence to within Tk'emlúps te Secwépemc Ancestral Lands within ninety (90) days of Polling Day if I am elected;
3. I am of Secwépemc Ancestry:
4. Either: (circle one)
 - (a) I am a current Council Member; or
 - (b) I am not an employee, salaried officer or the holder of a contract for services with the Band,
 - (c) I am an employee, salaried officer or the holder of a contract for services with the Band but undertake to take an unpaid leave of absence from this date to the date of the Polling Day and resign if elected;
5. I do not have an account with the Band which is more than ninety (90) days outstanding;
6. I do not have an outstanding conviction for an indictable offence for which less than five (5) years has elapsed since the completion of any sentence imposed for that conviction;
7. I have not been declared mentally incompetent by any court; and
8. I am not an undischarged bankrupt.

So help me Creator (I affirm).

I make this declaration on the ____ day of _____, 20 ____.

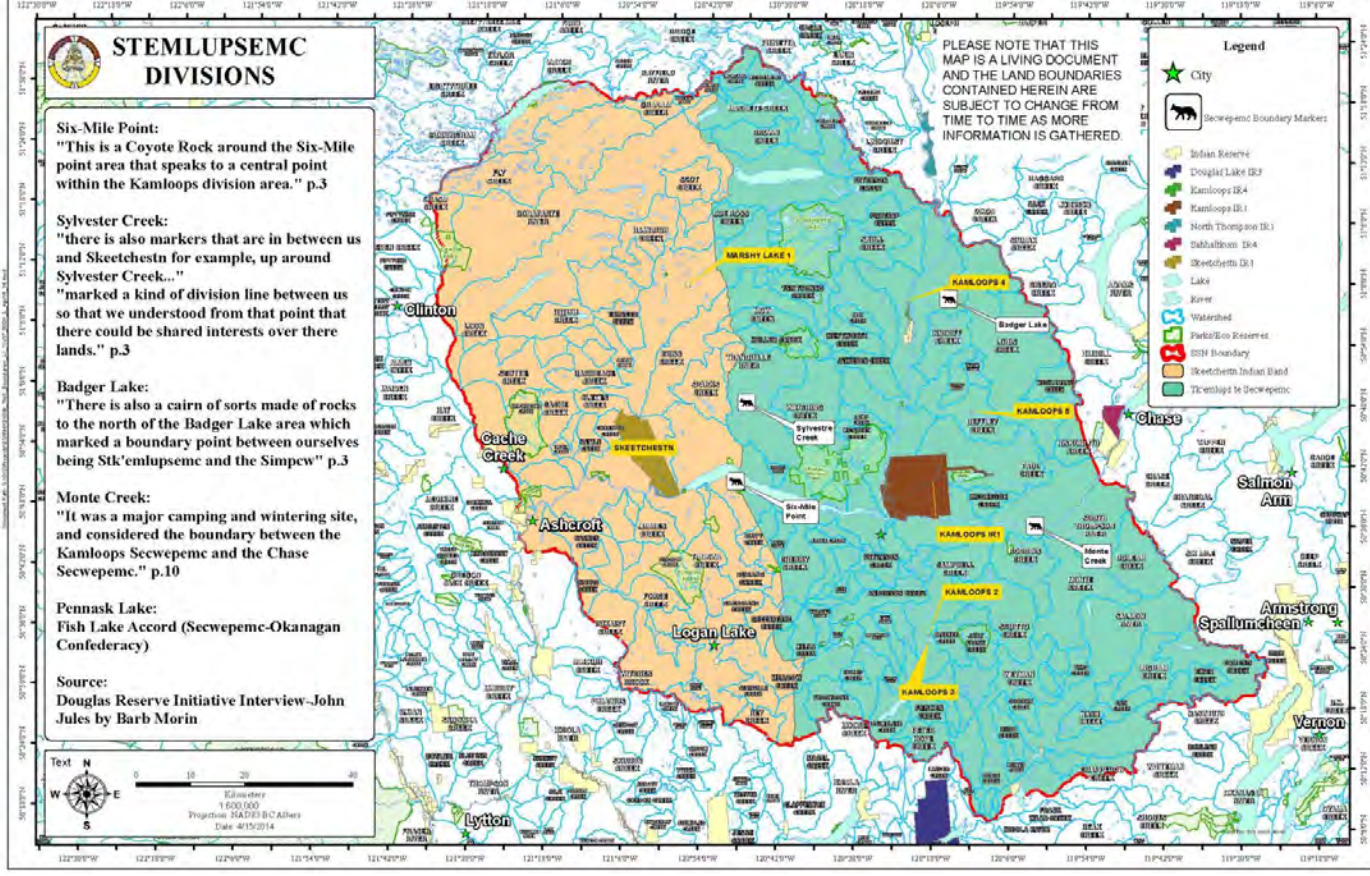
Signature of Elector

Signature of Electoral Officer



APPENDIX "C"

TK'EMLÚPS te SECWÉPEMC ANCESTRAL LANDS





APPENDIX "D"

NOTICE OF NOMINATION MEETING

Notice is hereby given that a meeting of the electors of the Tk'emlúps te Secwépemc will be held at _____ on the ____ day of _____, 20____, from _____ o'clock until _____ o'clock of the same day for the purpose of nominating candidates for _____ for the Tk' emlups te Secwépemc for the next ensuing term.

A copy of the List of Electors is posted in the Band Administration Building located at 330 Chief Alex Thomas Way, Kamloops, B.C. V2H 1H1, and can also be found on the Tk'emlúps te Secwépemc website at: www.tkemlups.ca.

Given under my hand at _____, this ____ day of _____, 20____.

ELECTORAL OFFICER

VERIFIED BY THE MEMBERSHIP CLERK



APPENDIX "E"

REMOTE MAIL-IN NOMINATION FORM

NAME OF NOMINATING BAND MEMBER: _____

CHIEF

CHOOSE 1 (ONE) ONLY

NAME OF CANDIDATE

COUNCILLORS

CHOOSE UP TO SEVEN (7)

NAME OF CANDIDATE



APPENDIX "F"

PERMISSION TO RELEASE PERSONAL INFORMATION FORM

I, _____, hereby give my permission for the Electoral Officer to provide all of the Candidates in this Election with my name and mailing address.

Dated this ____ day of _____, 20__.

Signature of Elector



APPENDIX "G"

NOTICE OF ALL CANDIDATES FORUM

Notice is hereby given that a meeting of the electors of the Tk'emlúps te Secwépemc will be held at _____ on the _____ day of _____, 20____, from _____ o'clock until _____ o'clock of the same day for the purpose of providing the candidates in the election an opportunity to address the membership.

A copy of the list of candidates of is posted in the Band Administration Building located at 330 Chief Alex Thomas Way, Kamloops, British Columbia, V2H 1H1, and can also be found on the Tk'emlúps te Secwépemc website at www.tkemlups.ca.

Given under my hand at _____ this _____ day of _____, 20_____.

EXECUTIVE OFFICER

VERIFIED BY THE MEMBERSHIP CLERK

**APPENDIX "H"****REMOTE ELECTOR DECLARATION FORM**

In the matter of the election of the Tk'emlúps te Secwépemc, held according to the Tk'emlúps te Secwépemc Election Regulations, I _____, solemnly declare that:

1. I am a REGISTERED member of the Tk'emlúps te Secwépemc;
2. My band number is: _____;
3. I currently reside at: _____;
4. As of the date of the Polling Day I will be eighteen (18) years of age or over; and
5. I do not know of any reason why I would be disqualified from voting at this election.

So help me Creator (I affirm).

I make this declaration on the ____ day of _____, 20 ____.

Signature of Elector

Declared before me, _____, this ____ day of _____ at _____.

Signature of Witness

Address, telephone number, occupation

This form must be sworn before one of the following:

- | | |
|--|--|
| <ul style="list-style-type: none">• Chief or Councillor of an Indian Band or First Nation• Dentist• Geoscientist• Judge• Lawyer {member of a provincial bar association),• Magistrate• Mayor• Medical Doctor• Minister of religion authorized under provincial law to perform marriages• Notary Public• Optometrist• Pharmacist | <ul style="list-style-type: none">• Police Officer {municipal, provincial, or RCMP)• Postmaster• Principal of a primary or secondary school• Professional Accountant (APA, CA, CGA, CMA, PA, RPA)• Professional Engineer (P.Eng)• Senior Administrator in a community college (includes CEGEPs)• Senior Administrator or teacher in a university• Social Worker with MSW (Master in Social Work)• Veterinarian |
|--|--|



APPENDIX "I"

NOTICE OF POLLS

Notice is hereby given to the electors of the Tk'emlúps te Secwépemc that a Poll will be held for the elections of _____ of the Band and that the Poll will be open on the ____ day of _____, 20____, from the hour of EIGHT (8) o'clock in the morning until EIGHT (8) o'clock in the evening at the following location:

A copy of the List of Candidates is posted in the Band Administration Building located at 330 Chief Alex Thomas Way, Kamloops, B.C. V2H 1H1, and can also be found on the Tk'emlúps te Secwépemc website at: www.tkemlups.ca.

And that I will at _____ on the ____ day of _____, 20____, immediately after the close of the Poll, count the votes and declare the results of the election.

NOTICE OF ADVANCE POLLS

Notice is hereby given to the electors of the Tk'emlúps te Secwépemc that an Advance Poll will be held on the ____ day of _____, 20____, from the hour of EIGHT (8) o'clock in the morning until EIGHT (8) o'clock in the evening at the following location:

NOTICE OF ELECTRONIC POLLS

Notice is hereby given to the electors of the Tk'emlúps te Secwépemc that the Electronic Voting Period will:

begin on the ____ day of _____, 20____, at _____ Kamloops Local Time; and
end on the ____ day of _____, 20____, at _____ Kamloops Local Time.

Given under my hand at _____ this ____ day of _____, 20____.

ELECTORAL OFFICER

VERIFIED BY THE MEMBERSHIP CLERK



APPENDIX "J"

BALLOTS

CHOICE(S) TO BE MARKED "X"

CHIEF

CHOOSE I (ONE) ONLY

NAME OF CANDIDATE	Mark your choice with an "X"

COUNCILLORS

CHOOSE UP TO SEVEN

NAME OF CANDIDATE	Mark your choice with an "X"



APPENDIX "K"

[DELETED]



APPENDIX "L"

VERIFICATION OF THE BALLOT BOX STATEMENT

I, _____, do solemnly declare that, prior to the sealing of the ballot boxes for the ____ day of _____, 20__ Election of Tk'emlúps te Secwépemc for Council Members: I **visually and physically** inspected the ballot boxes and am satisfied that they were completely empty of ballots or any other items which would influence the outcome of the Election.

So help me Creator (I affirm).

Signature of Electoral Officer

Signature of Witness

Name and address of Witness

Signature of Witness

Name and address of Witness



APPENDIX "M"

LETTER OF VERIFICATION

I hereby verify that _____, membership number _____, is a person entitled to vote in the Tk'emlúps te Secwépemc election to be held on the _____ day of _____, 20____.

Verified by me _____, this _____ day of _____
.....

Signature of Membership Clerk

Witnessed by me _____, this _____ day of _____

Signature of Witness



APPENDIX "N"

OATH OF ELECTOR

To be administered by the Electoral Officer.

You swear (or solemnly affirm) that:

- (a) I am legally qualified to vote at this election;
- (b) I am the person referred to as (name) in the List of Electors being used in this election;
- (c) I have not voted before in this election;
- (d) I am full age of eighteen (18) years;
- (e) I am a member of the Tk'emlúps te Secwépemc;
- (f) I have not, directly or indirectly, received any reward or gift, nor do expect to receive anything in respect to the vote for which you now apply.

So help me Creator (I affirm).

I make this declaration on the ____ day of _____, 20__.

Signature of Elector

Signature of Witness (must be a Scrutineer)

Name and address of Witness



APPENDIX "O"

ELECTION REPORT

To be completed by the Electoral Officer.

Name of Candidate:

Number of Ballots cast for the Candidate

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Number of Rejected Ballots:

Number of Cancelled Ballots:

Number of Declined Ballots:

Total number of Ballots:

Name of Candidates Elected

Office to which Candidate is elected

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Given under my hand at _____, this ____ day of _____, 20____.

ELECTORAL OFFICER

WITNESS

WITNESS

WITNESS

WITNESS

WITNESS



APPENDIX “P”

NOTICE OF REMOTE ELECTION

Notice is hereby given to the Electors of the Tk'emlúps te Secwépemc that the ____ (year) ____ Election will be held as a Remote Election under s. 20.1 of the *Tk'emlúps te Secwépemc Custom Election Regulations Amendment By-Law* due to the declaration of a State of Emergency.

Given under my hand at _____ this _____ day of _____, 20

ELECTORAL OFFICER

VERIFIED BY THE MEMBERSHIP CLERK



TSEYCUM FIRST NATION CANNABIS LAW

WHEREAS:

- A. The Tseycum First Nation (the "Nation") has an inherent right to self- Government which emanates from its people, culture, language, aboriginal rights, including title, over its traditional lands, which includes, but is not limited to, our First Nation Land, and is recognized and affirmed by section 35 of the *Constitution Act*, 1982;
- B. As an aspect of our inherent right of self-government, Tseycum First Nation has the jurisdiction to address issues such as the right to cultivate or sell Cannabis on our Lands, and deter and prevent illegal activities respecting Cannabis from taking place on our First Nation Land and this inherent right has not been, nor can it be, extinguished by any other level of government;
- C. It is essential to the health and survival of the Nation that we maintain our community through the passage of laws; and
- D. This Law will apply in conjunction with applicable federal laws concerning the environment, construction and building, and the construction and operation of a cannabis growing operation, as well as the sale of cannabis.
- E. This Law has been passed pursuant to the provisions of subsections 81(a), (e), (m), (p), and (9) of the *Indian Act*.

NOW THEREFORE TSEYCUM FIRST NATION hereby enacts the following Law:

1.0 TITLE

- 1.1 This Law may be cited as the " First Nation Cannabis Law".

2.0 DEFINITIONS

2.1 In this Law:

- (a) "Bill C-45" means the factual legislation known as "An Act respecting cannabis and to amend the Controlled Drugs and Substances Act, the Criminal Code and other Acts";
- (b) "British Columbia Building Code" means the current *British Columbia Building Code* and any amendments thereto;
- (c) "Cannabis" means a plant that belongs to the genus *Cannabis* and includes:



- (i) any part of a Cannabis plant, including the phytocannabinoids produced by, or found in, such a plant, regardless of whether that part has been processed or not, other than a part of the plant referred to below;
- (ii) any substance or mixture of substances that contains or has on it any part of such a plant; and
- (iii) any substance that is identical to any phytocannabinoid produced by, or found in, such a plant, regardless of how the substance was obtained;

but does not include:

- i. a non-viable seed of a Cannabis plant;
 - ii. a mature stalk, without any lead, flower, seek or branch, of such a plant;
 - iii. fibre derived from a stalk referred to above; and
 - iv. the root or any part of the root of such a plant.
- (d) "Certificate of Completion" means the certificate issued by the Lands Manager to the Proponent certifying that the construction of the Project has been completed to the satisfaction of Tseycum First Nation.
 - (e) "Council" means the elected Chief and Council of Tseycum First Nation.
 - (f) "First Nation Land" means Tseycum First Nation's Indian reserves that have been set apart for the use and benefit of Tseycum First Nation.
 - (g) "Health Canada" means the Department of Health (Canada);
 - (h) "Lands" means those portions of the First Nation Land to be used for the construction and operation of a Cannabis growing facility legally described as: Tseycum Indian Reserve No. 0
 - (i) "Lands Managers" means the Tseycum First Nation employee responsible for the administration of First Nation Land or his or her authorized representative(s), employees or contractors, or a Person authorized by the Council to act as his or her delegate;
 - (j) "Law" means this Tseycum First Nation Cannabis Law;
 - (k) "Laws" means laws, bylaws, and regulations passed by the Council of the Tseycum First Nation;
 - (l) "Tseycum" means the Tseycum First Nation;



- (m) "MMCD" means Master Municipal Construction Documents as prepared by the Master Municipal Construction Documents Association;
- (n) "Permit" means the written authority granted by the Lands Manager pursuant to this Law for the construction and operation of a Cannabis growing facility;
- (o) "Person" includes a natural Person, a company, corporation, partnership, firm, association, society, or party and the personal or other legal representatives of a Person to whom the context can apply according to law;
- (p) "Project" means the Cannabis growing facility to be constructed and operated on the Lands;
- (q) "Proponent" means a Person proposing to construct and operate a Cannabis growing facility on First Nation Land or sell Cannabis on First Nation Land, or both;
- (r) "Registered Professional" has the same definition as in the British Columbia Building Code;
- (s) "Resolution" means a resolution of Council passed at a duly convened meeting; and
- (t) "Supreme Court" means the Supreme Court of British Columbia.

3.0 PURPOSE

- 3.1 The purpose of this Law is to allow for the construction and operation of a Cannabis facility or facilities on the Lands in a safe and well-planned manner through the implementation of appropriate building standards for structures placed on the Lands as set out in this Law and for the responsible sale of Cannabis on the Lands, all in accordance with Bill C-45.

4.0 AUTHORIZATION BY COUNCIL REQUIRED

- 4.1 No Person shall commence the construction of a Cannabis growing facility (including greenhouses), on First Nation Land, nor undertake Cannabis processing on First Nation Land except by way of an authorizing Resolution.
- 4.2 No Person shall sell, produce, or distribute Cannabis, or operate a Cannabis dispensary, on First Nation Land except by way of an authorizing Resolution.



5.0 COMPLIANCE WITH BILL C-45 AND HEALTH CANADA REQUIREMENTS

- 5.1 Any Person proposing to construct and operate a Cannabis growing facility on First Nation Land, or sell Cannabis on First Nation Land, or both, must obtain all licences and permits required by Bill C-45, Health Canada and this Law.

6.0 BUILDING REQUIREMENTS FOR CANNABIS GROWING FACILITIES ON FIRST NATION LAND

- 6.1 Upon passage of the requisite Resolution approving a Project in principle the Proponent may apply for a Permit.

7.0 APPLICATIONS AND APPROVALS

- 7.1 Every Proponent applying for a Permit shall pay the prescribed fees, including the costs of the Registered Professional retained by the Tseycum First Nation, and submit an application to the Lands Manager in the prescribed form that meets the following applicable requirements:

- (a) it confirms that the Proponent has complied with Bill C-45 and the requirements of Health Canada;
- (b) it confirms that all construction will comply with the highest standards of the British Columbia Building Code and the MMCD;
- (c) it submits a development plan for the Project which requires the approval of the Lands Manager and the Registered Professional;
- (d) it posts any bonds required by the Lands Manager.

Review by Land Manager and other Departments

- 7.2 As soon as practicable after receiving the prescribed fees and a complete application under this part, the Lands Manager shall:
- (a) review the application along with all relevant information and documentation;
 - (b) circulate the application and all relevant information and documentation to internal Tseycum First Nation departments for comment;
 - (c) seek advice from the Registered Professional chosen by the Lands Manager.
- 7.3 The Lands Manager shall provide recommendations to the Council about:
- (a) whether the application should be approved; and
 - (b) suggested modifications, terms or conditions that should be set by the Council.



Principles and Factors in Reviewing Applications

- 7.4 For each application, the Lands Manager shall consider the following general principles and factors:
- (a) the economic benefits to be received by the Project; Tseycum First Nation and its members resulting from the Project;
 - (b) employment and training opportunities for members;
 - (c) potential contracting opportunities for and its members;
 - (d) the promotion of health, safety, convenience and welfare of the members and of residents and occupants and other persons who have a lawful interest in the Lands;
 - (e) well-planned and orderly development of the Lands;
 - (f) compliance with any applicable land use plan, zoning and land use law, other Laws, and applicable federal laws and standards;
 - (g) environmental protection and enhancement;
 - (h) provision of community benefits including land and/or funds provided to the Tseycum First Nation for the development of community amenities;
 - (i) protection and enhancement of cultural and heritage resources and sites;
 - (j) protection or improvement of views, aesthetics and visual qualities;
 - (k) ensuring adequate parking, access and emergency access;
 - (l) minimalization of excessive noise, sound or odour,
 - (m) potential impacts on adjacent uses, owners and occupants; and
 - (n) any other factors that may affect the community or the Lands.

Lands Manager May Request Additional Information

- 7.5 After reviewing the submitted application the Lands Manager may request additional information, plans, reports, or other relevant material from the Proponent which the Proponent shall provide forthwith.



Timelines

- 7.6 The Lands Manager shall as soon as practicable after having reviewed the application, or within ten (10) business days of having received the additional information requested under section 7.5, forward the application to the Council along with:
- (a) relevant documents, maps, plans, reports and other information;
 - (b) comments received from adjacent land-owners, interest-holders or members of the Tseycum First Nation, and
 - (c) comments or recommendations from the Lands Manager and other managers or departments.

Council Decisions

- 7.7 As soon as practicable after receiving the application and information set out in section 7.6, the Council shall decide whether or not to approve the application and, without limiting the generality of the Council's authority, the Council may:
- (a) approve the application;
 - (b) reject the application; or
 - (c) approve the application subject to any reasonable terms or conditions, including, but not limited to, terms or conditions recommended by the Lands Manager pursuant to subsection 7.3(b).
- 7.8 If the Council approves the Proponent's application the Lands Manager may issue the Permit to the Proponent and the Proponent may thence commence construction on the Project.

8.0 COMPLETION OF CONSTRUCTION OF THE PROJECT

- 8.1 Upon completion of construction of the Project the Proponent shall apply to the Lands Manager for a Certificate of Completion in the manner prescribed by the Lands Manager.

9.0 CERTIFICATE OF COMPLETION

- 9.1 The Lands Manager shall not issue a Certificate of Completion until:
- (a) the Lands Manager has received final as-constructed drawings and plans in digital form and in accordance with MMCD standards;
 - (b) each Registered Professional of record for the Project has approved of the Project;



- (c) water and sanitary sewer connection permits have been issued, unless waived in writing by the Lands Manager;
- (d) the Proponent and Registered Professional has certified that any conditions of the Permit have been complied with; and
- (e) the Proponent has fulfilled all other reasonable requirements of the Council.

10.0 INSPECTOR POWER

10.1 The Lands Manager and any contractor or employee acting under his or her authority may, at all reasonable times, enter upon any property for the purpose of administering and enforcing this Law. No person shall prevent or obstruct, or attempt to prevent or obstruct, the entry of any authorized official upon any property as authorized under this Law.

11.0 PENALTIES

11.1 A Person who contravenes this Law, the terms or conditions of any authorization issued under this Law, or an order made by the Supreme Court pursuant to this Law, is guilty of an offence and liable on summary conviction to a fine of not more than \$10,000 daily and accruing daily until rectified or to imprisonment for a term of not more than three months, or to both.

11.2 The Supreme Court has the authority to grant orders pursuant to this Law.

12.0 APPLICATION OF LAW

12.1 Where any federal Act or regulation or any other Laws may apply to any matter covered by this Law, compliance with this Law will not relieve the Person from also complying with the provisions of the other applicable laws, provided that the subject matter of those laws does not conflict with the provisions of this Law;

12.2 If any section of this Law is for any reason held invalid by a decision of a court of competent jurisdiction, the invalid section or subsection will be severed from and not affect the remaining provisions of this Law.

12.3 The headings given to the sections and paragraphs in this Law are for convenience of reference only. They do not form part of this Law and will not be used in the interpretation of this Law.

12.4 Unless otherwise noted, any specific statute named in this Law is a reference to an enactment of Canada and the regulations thereto, as amended, revised, consolidated or replaced from time to time, and any Law referred to herein is a reference to a law of Tseycum First Nation, as amended, revised, consolidated or replaced from time to time.



13.0 AMENDING PROCEDURES

Substantive Amendments

- 13.1 Substantive amendments to this Law may only be made in accordance with the processes for amending Laws.

Minor Amendments

- 13.2 Despite section 13.1 of this Law, the Council may adopt minor amendments to this Law if approved in writing by a quorum of the Council.

- 13.3 For the purposes of section 13.2, minor amendments include:

- (a) amendments to correct typographical errors;
- (b) amendments required to reference any relevant new or amended Laws;
- (c) amendments ordered by any court of competent jurisdiction, and
- (d) amendments which serve to clarify the Law, where there is no reasonable dispute about the intention underlying the original provision.

14.0 COMING INTO FORCE

- 14.1 This Law shall come into force and effect on the date that it is approved by a quorum of Council.

THIS LAW IS HEREBY ENACTED BY THE approval of a quorum of the Council on the 26th day of July, 2019.

Chief Tanya Jimmy

Councillor Robin Bill

Councillor Brian Jimmy